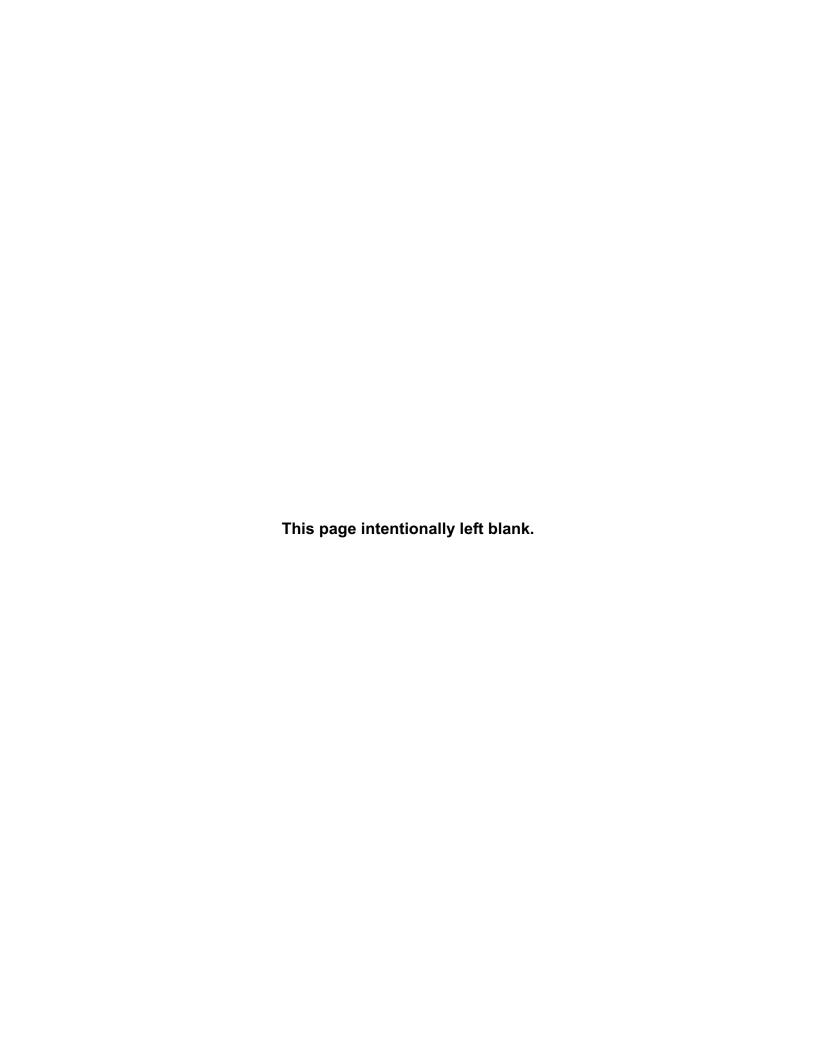




CLEVELAND SCHOLARSHIP AND TUTORING PROGRAM CUYAHOGA COUNTY

TABLE OF CONTENTS

TITLE	PAGE	PAGE	
Independent Accountants'	Report on Applying Agreed-Upon Procedures		





INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Saundra Berry, Director Cleveland Scholarship and Tutoring Program Cuyahoga County 615 West Superior Avenue, Suite 535 Cleveland, Ohio 44113

We have performed the procedures enumerated below, which were agreed to by the Director of the Cleveland Scholarship and Tutoring Program (the Program), solely to assist the Program in evaluating its compliance with its procedures in awarding the August 2004 scholarships. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the Director. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

- 1. We inspected the list of student applicant names in the data base for duplicates. We found no exceptions.
- 2. We observed the applications are sorted into School Type (public or nonpublic) and Income Level pools. We found no exceptions.
- 3. We observed the Director's numbering of applications sequentially. We found no exceptions.
- 4. We observed the written procedures titled "Random number lottery procedures for August 2004" were adhered to. We found no exceptions.
- 5. We observed the order in which the scholarships were assigned is consistent with the procedures formulated. We found no exceptions.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on the procedures performed. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the Program and is not intended to be and should not be used by anyone else.

Betty Montgomery Auditor of State

Butty Montgomeny

September 2, 2004

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CLEVELAND SCHOLARSHIP AND TUTORING PROGRAM CUYAHOGA COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED NOVEMBER 23, 2004