



Dave Yost • Auditor of State

**NOBLE COUNTY AUDITOR
NOBLE COUNTY**

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Noble County Auditor
Alice Warner
200 Courthouse Square
Caldwell, Ohio 43724

and

Noble County Auditor
Jody Parrish Polen
200 Courthouse Square
Caldwell, Ohio 43724

We have performed the procedures enumerated below as of March 31, 2011, which were agreed to by the addressees, related to the cash and investments in the custody of the Noble County Auditor's Office solely to assist in the transition of the County Auditor in Noble County. The transition is the responsibility of the present and former officeholder. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the addressees. 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. Our procedures were as follows:

Cash Reconciliation

1. We recomputed the mathematical accuracy of the Daily Statement of the Noble County Treasurer on March 31, 2011. We noted no computational errors.
2. We agreed the amounts on the Daily Statement of the Noble County Treasurer on March 31, 2011 to bank statements. The amounts agreed.
3. We agreed ending balance on the Daily Statement of the Noble County Treasurer on March 31, 2011 to fund amounts on the County Auditor Summary of the Month for March 2011. The amounts agreed.
4. We agreed the amount of the cash count performed on March 31, 2011 at the County Auditor's Office to the amount of the County Auditor pay-ins to the County Treasurer. The amounts agreed.
5. We agreed the amounts on pay-ins from County Auditor on March 31, 2011 to Treasurer Form 110 at March 31, 2011. The amounts agreed.
6. We agreed the amount on Treasurer Form 110 at March 31, 2011 to a validated deposit slip. The amounts agreed.

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We were not engaged to and did not audit cash and investments, the objective of which would be the expression of an opinion on cash and investments. 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 addressees listed above and is not intended to be and should not be used by anyone else.

A handwritten signature in black ink that reads "Robert R. Hinkle". The signature is written in a cursive style with a large initial 'R'.

Robert R. Hinkle, CPA
Chief Deputy Auditor

May 19, 2011



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NOBLE COUNTY AUDITOR

NOBLE 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.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 2, 2011**