



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
Peggy Davis
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 November 30, 2012, which were agreed to by the addressees, related to the cash receipts 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 Receipts Drawer Count

1. We counted out the drawers and cash on hand in the County Auditor's office before the opening of business on December 3, 2012. This represents collections from the afternoon close-out on November 30, 2012 until the close of business on November 30, 2012. The amounts agreed.
2. We recomputed the mathematical accuracy of the *Daily Statement* of Noble County Treasurer on November 30, 2012. We noted no computational errors.
3. We agreed amounts on the *Daily Statement* of Noble County Treasurer on November 30, 2012 to fund amounts on the County's *Monthly Financial Report for November 2012*. The amounts agreed.
4. We agreed the amount of the cash count performed on December 3, 2012 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 December 3, 2012 to *Treasurer Form 110* at December 5, 2012 (first day of December processing). The amounts agreed.
6. We confirmed the change in authorized signatories at the Noble County depository institutions. We noted the former County Auditor's name was removed and the current County Auditor was added on December 3, 2012. Proper change was made.

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We were not engaged to and did not audit cash receipts, the objective of which would be the expression of an opinion on cash receipts. 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 "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

December 27, 2012



Dave Yost • Auditor of State

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
JANUARY 8, 2013**