



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

City of East Liverpool
Columbiana County
Municipal Court
Candace Page, Clerk of Courts
126 West Sixth Street
East Liverpool, Ohio 43920

We have performed the procedures enumerated below as of September 22, 2022 related to the cash, receipts, and disbursements in the custody of the East Liverpool Municipal Court, operating as an office of the City of Liverpool, solely to assist you in the dissolution of the East Liverpool Municipal Court to the Columbiana County Municipal Court.

The clerk of courts of the East Liverpool Municipal Court on behalf of the City of East Liverpool, has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the court's cash, receipts, and disbursements. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. 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.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

Cash Reconciliation

1. We recalculated the August 31, 2022 bank reconciliation and summary of cash balances. We found no exceptions.
2. We compared the reconciled cash totals as of August 31, 2022 to the Court's Fund balance reported in the cash book and summary of cash balances. The balances agreed.
3. We agreed the totals per the bank reconciliation to the total of August 31, 2022 listing of unpaid distributions plus bonds held as of August 31, 2022. The amounts agreed.
4. We confirmed and agreed the bank balances listed on the East Liverpool Municipal Court's reconciliation with the East Liverpool Municipal Court's depository. The amounts agreed.

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5. We agreed reconciling items in excess of \$100 appearing on that bank reconciliation on August 31, 2022 to deposit slips, court receipts, outstanding checklist and unclaimed monies listing. The dates on those documents support that those items were proper reconciling items at August 31, 2022. We found no exceptions.
6. We observed the East Liverpool Municipal Court had no undeposited cash on hand.
7. We observed the East Liverpool Municipal Court writing a check to Columbiana County Municipal Court that will reduce the bank balance to \$0 as of September 22, 2022. We agreed the restricted fund balances of the East Liverpool Municipal Court to the appropriate fund posting in the Columbiana County Municipal Court's Receipt Detail Report. We found no exceptions.

Traffic/Criminal, Civil and Small Claims Receipts/Disbursements

1. We selected five receipts from the cashbook for 2022 and:
 - a. Agreed the payment and amounts posted to the:
 - i. Duplicate receipt
 - ii. Docket, including comparing the total amount paid to the judgment entry or approved fines and fee schedule
 - iii. Case file.
 - iv. Deposit slip. The deposit slip total agreed to the deposit amount in the bank statement.
 - v. Proper posting to account and fund.

The amounts recorded in the cash book, receipts book, docket, and case file agreed. The individual case amount was included on the deposit slip which agreed to the amount deposited on the bank statement, and was posted to the proper account and fund.

2. From the cash book, we selected the months of February 2022 and August 2022 and determined whether:
 - a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the City, State or other applicable government in the following month. We found no exceptions.
 - b. The totals remitted for these two months per the cash book agreed to the returned canceled checks. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book.
3. We inspected the most recent outstanding Aged Receivable Lists for any amounts due but not received for traffic, criminal, and civil cases as of September 21, 2022 and we inspected five amounts due from each division on the aging lists and agreed them to the amount outstanding on the docket. We found no exceptions.

Other Disbursements - Non-Payroll Cash Disbursements

1. We selected ten disbursements for wage garnishments, jurors, witness fees, and other related court disbursements from the cash book for January 1, 2022 to August 31, 2022 and determined whether:
 - a. The disbursements agreed to judgement entry/underlying support. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the cash book and to the names and amounts on the supporting invoices. We found no exceptions.
2. We inspected the East Liverpool Municipal Court's list of outstanding, unpaid, obligations for wage garnishments, jurors, witness fees, and other related court disbursements as of August 31, 2022. We agreed five outstanding disbursements on the listing to the docket. We found no exceptions.

Compliance

Unclaimed Money:

1. We inspected the list of unclaimed money cases dated September 21, 2022 on September 22, 2022 at the East Liverpool Municipal Court. We agreed five unclaimed money cases and agreed the amounts to the docket. We found no exceptions.

Computerization fees:

1. We selected the one computerization fee disbursement out of the Special Revenue Fund and five computerization fees disbursements out of the Capital Projects Fund in 2022 from the Expense Audit Trail Report and
 - a. The disbursements were spent on permissible computerization activities. We found no exceptions.
 - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expense Audit Trail Report and to the names and amounts on the supporting invoices. We found no exceptions.
2. We inspected the CLR Special Revenue Fund and Municipal Court Capital Improvement Capital Projects Fund for Computerization fees at the City as of September 22, 2022 and we confirmed the balance in the Special Revenue fund and Capital Projects fund to be remitted to the Columbiana County Municipal Court was \$40,151. We found no exceptions.

The agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on cash, receipts and disbursements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

We are required to be independent of the East Liverpool Municipal Court and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio

November 14, 2022

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OHIO AUDITOR OF STATE KEITH FABER



**CITY OF EAST LIVERPOOL
CITY OF EAST LIVERPOOL MUNICIPAL COURTS**

COLUMBIANA COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/29/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
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