



Dave Yost • Auditor of State



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CERTIFICATE OF ACCOUNTABILITY

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Niles Board of Education
Linda Molinaro, Treasurer
309 North Rhodes Ave.
Niles, OH 44446

We have performed the procedures enumerated below as of November 30, 2017, which were agreed to by the addressees, related to the cash and investments in the custody of the Treasurer's Office solely to assist you in the transition of the Treasurer. The transition is the responsibility of the present and former officeholder. 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.

Cash and Investments Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements. We agreed investment balances on the reconciliation to month-end statements obtained from the investment statements.
3. We compared the amounts on the reconciliation to the statements.
4. We agreed reconciling items in excess of \$10 appearing on that reconciliation to canceled checks, deposit slips, and bank statements. The dates on those documents support that those items were proper reconciling items at November 30, 2017.
5. We confirmed authorized signatories directly with the banks. The signatories the banks confirmed agreed with those the legislative body authorized in Resolution 2016-16.

The agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on cash and investments. 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.

This report is to provide assistance in the evaluation that the Board of Education's cash and investments in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose

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 19, 2017



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NILES CITY SCHOOL DISTRICT

TRUMBULL 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 4, 2018**