



OHIO AUDITOR OF STATE
KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES CERTIFICATE OF ACCOUNTABILITY

Vinton County Clerk of Courts
Vinton County
Lisa Gilliland, Clerk of Courts
100 East Main Street
McArthur, Ohio 45651

We have performed the procedures enumerated below as of December 31, 2020, which were agreed to by the addressees, related to the cash and equipment in the custody of the Vinton County Clerk of Courts' Office solely to assist you in the transition of the Clerk of Courts in Vinton County. 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 Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation for the Legal, Deputy Registrar, and Title divisions of the Clerk of Courts. We found no errors for the Legal and Deputy Registrar reconciliations. For the Title reconciliation, the book balance did not include a returned check and fee totaling \$665 that was reported as credit cards in transit to the bank. This resulted in a remaining variance of \$25 between bank and book.
2. We agreed bank balances on the reconciliations with the December 31, 2020 online banking bank statement.
3. We compared the amounts and/or description of the asset on the reconciliation to the statements.
4. We agreed reconciling items appearing on the reconciliations to supporting documentation. The dates on those documents support that those items were proper reconciling items at December 31, 2020 for the Legal and Deputy Registrar reconciliations. However, for the Title reconciliation, credit cards not yet electronically deposited with the bank were reported as \$781 but were actually only \$140 due to the Clerk not accounting for a returned check and fee of \$665.
5. We confirmed authorized signatories directly with the bank for each account. We found no exceptions.
6. We confirmed the December 31, 2020 bank balances on the reconciliations with the balances reported in the Ohio Pooled Collateral System. We found no exceptions.

Equipment

1. We selected five items for each office from the equipment listing dated December 31, 2020, representing equipment assigned to the Clerk of Courts and on January 5, 2021, we traced the items to their location described in the equipment listing. We found each item in the assigned location.

2. On January 5, 2021, we selected five items from each office of the Clerk of Courts' offices, and traced the item to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated December 31, 2020.

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 equipment. 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 Vinton County Clerk of Courts cash and equipment 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.



Keith Faber
Auditor of State
Columbus, Ohio

January 11, 2021

OHIO AUDITOR OF STATE KEITH FABER



**VINTON COUNTY
VINTON COUNTY CLERK OF COURTS**

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 1/26/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
www.ohioauditor.gov