

To the Officers and Members
 Oakland County Treasurers' Association

At your request, we have applied the procedures enumerated below to accounting records of the Oakland County Treasurers' Association (OCTA) for the twelve months ended August 31, 2013. The purpose of our procedures is solely to assist you in evaluating account activities reported in the Treasurer's Report for the twelve months ended August 31, 2013. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the 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. This report is intended exclusively for your information and should not be used by those who did not participate in determining the procedures. All records and documents were provided by Stacey Hodges as of and for the year ended August 31, 2013. The procedures performed and our findings are as follows:

1. We compared the total OCTA membership dues income of \$2,660 reported on the Treasurer's Report for the twelve months ended August 31, 2013 with the 2013 OCTA membership roster and associated dues income calculation. We noted no differences between the membership roster provided and the Treasurer's Report. The following is a breakdown of dues income for the twelve months ended August 31, 2013:

| <u>Member Classification</u> | <u>Number of Members</u> | <u>Individual Member Annual Dues</u> | <u>Dues Income Calculation</u> |
|---|--------------------------|--------------------------------------|--------------------------------|
| Active | 64 | \$20 | \$ 1,280 |
| Colleague | 9 | \$20 | 180 |
| Associate | 40 | \$30 | <u>1,200</u> |
| | | Subtotal | 2,660 |
| Reported 2013 dues income per OCTA Treasurer's Report | | | <u>2,660</u> |
| Difference | | | <u>\$ -</u> |

2. For all disbursements documented in the OCTA checkbook recorded for the period September 1, 2012 through August 31, 2013, we compared the amount of all checks listed in the bank statements to an invoice or other supporting documentation. No differences were noted.
3. We compared cash receipt activity documented in the OCTA checkbook to the deposit activity reflected in the monthly bank statements for the twelve-month period ended August 31, 2013. No differences were noted.
4. We compared total cash disbursement and cash receipt activity documented in the OCTA checkbook to the Treasurer's Reports issued during the twelve months ended August 31, 2013. No differences were noted.
5. We compared the cash balance reported in the August 31, 2013 Treasurer's Report to the reconciled balance on the August 31, 2013 bank reconciliation. No differences were noted.

Because the above procedures do not constitute an audit in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. Had we performed additional procedures or had we conducted an audit of the financial statements in accordance with generally accepted auditing standards, other matters might have come to our attention that would have been reported to you. This report relates only to the accounts and items specified above and does not extend to any financial statements of the Oakland County Treasurers' Association taken as a whole. This report is intended solely for the information and use of the Officers and Members of the Oakland County Treasurers' Association and is not intended to be and should not be used by anyone other than the specified parties.

Plante & Moran, PLLC

November 27, 2013