



**CITY OF EASTLAKE  
LAKE COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE PERIOD ENDED APRIL 30, 2004**



**Auditor of State  
Betty Montgomery**



**CITY OF EASTLAKE  
LAKE COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Accountants' Report on Applying Agreed-Upon Procedures	1

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

City of Eastlake  
Lake County  
35150 Lakeshore Boulevard  
Eastlake, Ohio 44095

To the Mayor, Acting Finance Director and City Council:

We were engaged to perform the procedures enumerated below as of April 30, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Mayor and Acting Finance Director. 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. 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 Reconciliation**

1. We compared the sum of the cash balances recorded on the City's Year to Date Fund Report with the cash and investment balances reconciled by Acting Finance Director for the City as of April 30, 2004. No variances were noted.
2. We recomputed the mathematical accuracy of the reconciliation and agreed the bank and investment balances on the reconciliation with the April 30, 2004 month end bank and investment statements and confirmations obtained from the financial institutions. We scanned the reconciliation for anything significant or unusual based on our experience which included reconciling items and adjustments, and obtained evidence to support them by inquiry or examination of appropriate documents. We noted no computation errors or unusual items.
3. We agreed reconciling items that appear on the reconciliation to all canceled checks and deposit slips. We vouched the transactions and determined the dates on the documents supported that those items were proper reconciling items as of April 30, 2004.

We were not engaged to and did not audit cash and investments, the objective of which would be the expression of an opinion on cash and investments. 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 "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

July 14, 2004



**Auditor of State  
Betty Montgomery**

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**CITY OF EAST LAKE**

**LAKE 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  
AUGUST 5, 2004**