



OHIO AUDITOR OF STATE
KEITH FABER



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

Lawrence County Treasurer's Office
Lawrence County
Tresa Baker, County Treasurer
111 South 4th Street
Ironton, Ohio 45638

We have performed the procedures enumerated below as of September 3, 2021 related to the cash reconciliation, cash on hand change funds, and loan between Lawrence County Land Reutilization Corporation and Lawrence County Board of Commissioners solely to assist you in the transition of the County Treasurer. The transition is the responsibility of the present and former officeholder.

The addressees have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the addressee's cash reconciliation, cash on hand change funds, and loan between Lawrence County Land Reutilization Corporation and Lawrence County Board of Commissioners. 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.

The procedures and the associated findings are as follows:

Cash Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with daily bank printouts.
3. We compared the amounts and/or description of the asset on the reconciliation to the daily bank printout.
4. We agreed reconciling items in excess of \$100,000 appearing on that reconciliation to daily bank printouts. The dates on those documents support that those items were proper reconciling items at September 3, 2021.
5. We confirmed collateral pledged at the applicable banking institution and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of September 3, 2021.

Cash on Hand Change Funds

1. We recounted the cash held on hand. Recounts agreed. We found no exceptions.

Loan between Lawrence County Land Reutilization Corporation and Lawrence County Board of Commissioners

1. We recalculated the balance of the Loan between the Lawrence County Land Reutilization Corporation and the Lawrence County Board of Commissioners from December 31, 2020 to September 3, 2021. We found no computational errors.

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 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.

We are required to be independent of the Lawrence County Treasurer 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
December 15, 2021

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LAWRENCE 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 12/30/2021

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