



**Auditor of State
Betty Montgomery**



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Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED UPON PROCEDURES

Lucas County Treasurer
John Irish, Chief Deputy Treasurer
One Government Center, Suite 500
Toledo, Ohio 43604-2253

We have performed the procedures enumerated below, which were agreed to by John Irish, Chief Deputy Treasurer, solely to assist in the transition of the Lucas County Treasurer as of November 30, 2004.

This engagement to apply agreed agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report is requested or for any other purpose.

The procedures and associated findings are as follows:

Cash Reconciliation

We compared the sum of the cash balances for all County funds with the cash balances recorded on the bank reconciliation prepared by Gregory Shank for the Treasurer's office as of November 30, 2004. We compared bank balances on the reconciliation with the month end bank statements. We also agreed reconciling items appearing on the reconciliation to cancelled checks, deposit slips or other supporting documentation. We also inspected depository remittance memoranda for the investment portfolio maintained by the Treasurer. We found no exceptions in the cash reconciliation process.

We performed a cash count of the Treasurer's cashier drawers and traced those amounts to the monthly bank reconciliation as of November 30, 2004. We found no exceptions with the cash count.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified user listed above, however, the report is a matter of public record and distribution is not limited.

Sincerely,

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

Betty Montgomery
Auditor of State

December 27, 2004



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

LUCAS COUNTY TREASURER

LUCAS 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 18, 2005**