



**Auditor of State
Betty Montgomery**

LAWRENCE COUNTY TREASURER
LAWRENCE COUNTY

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**Auditor of State
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REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Lawrence County Treasurer and Board of County Commissioners
111 South 4th Street
Ironton, Ohio 45638

We have performed the procedures enumerated below as of September 2, 2005, which were agreed to by the addressees, solely to assist you in the transition of the Lawrence County Treasurer's Office. 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

We performed a count of cash on hand in the Lawrence County Treasurer's office at the end of business on September 2, 2005 and agreed this amount to the Daily Statement of the County Treasurer.

We were not engaged to and did not audit cash, the objective of which would be the expression of an opinion on cash. 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 cursive script that reads "Betty Montgomery".

Betty Montgomery
Auditor of State

September 6, 2005



**Auditor of State
Betty Montgomery**

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LAWRENCE COUNTY TREASURER

LAWRENCE 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
NOVEMBER 10, 2005**