



**Auditor of State  
Betty Montgomery**



TREASURER'S OFFICE  
LUCAS COUNTY

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## **Auditor of State Betty Montgomery**

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

Treasurer's Office  
Lucas County  
John Irish, Chief Deputy Treasurer  
One Government Center, Suite 500  
Toledo, Ohio 43604-2533

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 January 19, 2005.

This engagement to apply 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**

1. We compared the sum of the cash balances on Form 6 for all County funds with the cash balances recorded on the bank reconciliation prepared by Gregory Shank for the Treasurer's office as of January 19, 2005. The amounts agreed.
2. We compared bank balances on the reconciliation with the month end bank statements. The amounts agreed.
3. We also agreed reconciling items appearing on the reconciliation to cancelled checks, deposit slips or other supporting documentation. The amounts on the reconciliation for cancelled checks and deposit slips agreed to the amount on the subsequent returned cancelled checks and to the amounts posted in the cash receipts ledger.
4. We also inspected depository remittance memoranda for the investment portfolio maintained by the Treasurer, for proper account name and amounts reported. The items agreed.

We performed a cash count of the Treasurer's cashier drawers and traced those amounts to the monthly bank reconciliation as of January 19, 2005. The amounts we counted on January 20, 2005 agreed to amounts reported on the reconciliations dated January 19, 2005.

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We were not engaged to, and did not, express an opinion on cash or investments as of January 16, 2005, the objective of which would be the expression of an opinion on the 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 would have been reported to you.

This report is intended solely for the information and use of the addresses listed above and is not intended to be and should not be used by anyone else.

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

June 9, 2005



**Auditor of State  
Betty Montgomery**

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**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  
AUGUST 04, 2005**