



**LUCAS COUNTY TREASURER  
LUCAS COUNTY**

**AGREED UPON PROCEDURES**



**Auditor of State  
Betty Montgomery**



TREASURER'S OFFICE  
LUCAS COUNTY

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## Auditor of State Betty Montgomery

### REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED UPON PROCEDURES

Treasurer's Office  
Lucas County  
Wade Kapszukiewicz, Treasurer  
One Government Center, Suite 500  
Toledo, Ohio 43604-2253

We have performed the procedures enumerated below, which were agreed to by John Irish, former Chief Deputy Treasurer, and Wade Kapszukiewicz, Treasurer-Elect, solely to assist in the transition of the Lucas County Treasurer as of September 2, 2005. This 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 addressee. 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 Michael Murnen for the Treasurer's office as of September 2, 2005. The amounts agreed.
2. We compared bank balances on the reconciliation with the 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 bank reconciliation as of September 2, 2005. The amounts agreed.

Treasurer's Office  
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We were not engaged to, and did not audit cash or investments as of September 2, 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 addressee 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

December 14, 2005



**Auditor of State  
Betty Montgomery**

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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 12, 2006**