



Mary Taylor, CPA  
Auditor of State



CITY OF IRONTON FINANCE DIRECTOR  
LAWERENCE COUNTY

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

Kristin Martin, Finance Director  
City Council  
City of Ironton  
301 South Third Street  
Ironton, Ohio 45638

We have performed the procedures enumerated below as of August 31, 2008, which were agreed to by the addressees, solely to assist you in the transition of the City of Ironton Finance Director. 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 and Investments Reconciliation

1. We recomputed the mathematical accuracy of the cash and investments reconciliation. We noted no computational errors.
2. We agreed bank balances on the reconciliation with month-end bank statements. We agreed investment balances on the reconciliation to the financial statements obtained from the Finance Director.
3. We noted no differences in the amounts or description of the asset on the reconciliation versus the statements.
4. We agreed reconciling items appearing on that reconciliation to canceled checks, deposit slips and other supporting documentation. We determined that the dates on those documents support that those items were proper reconciling items at August 31, 2008.

We were not engaged to and did not audit cash and investments, the objective of which would be the expression of an opinion on 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 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 "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

October 13, 2008





**Mary Taylor, CPA**  
Auditor of State

**CITY OF IRONTON FINANCE DIRECTOR**

**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 13, 2008**