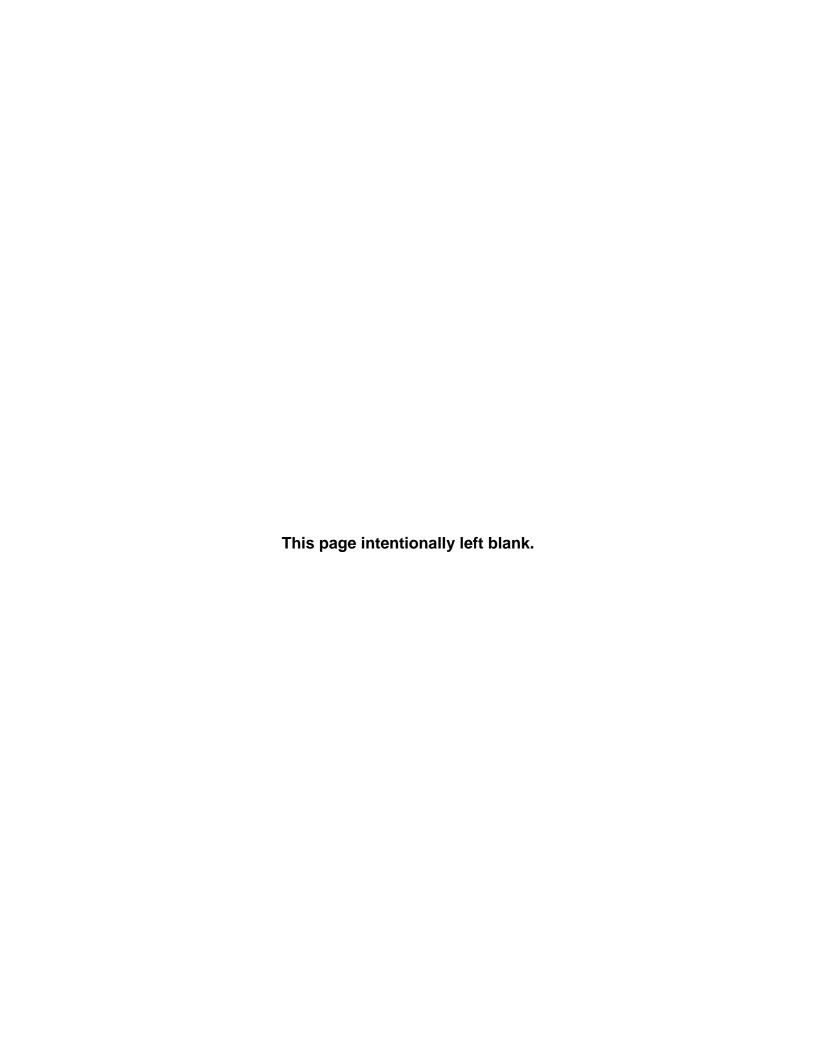




WASHINGTON COUNTY SHERIFF WASHINGTON COUNTY

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Washington County Sheriff Washington County 205 Putnam Street Marietta, Ohio 45750

We have performed the procedures enumerated below as of December 31, 2004, which were agreed to by the addressee, solely to assist you in the transition of the Washington County Sheriff'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 addressee. 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 Reconciliation

- 1. We compared the checking account balances of the Furtherance of Justice account, Civil account, R.C. 325 Expenses account, and Inmate account to the respective banks statements for the month ended December 31, 2004. We noted no differences in the amounts or descriptions of the assets on the reconciliations versus the statements.
- 2. We recomputed the mathematical accuracy of the reconciliations of the above-noted accounts. We note no computational errors.
- 3. We agreed reconciling items appearing on the reconciliations to subsequent bank statements. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2004.
- 4. We confirmed that pledged collateral and/or federal depository insurance coverage of \$100,000 exceeded deposits as of December 31, 2004.
- 5. We confirmed authorized signatories directly with the banks.
- 6. We compared the account balances maintained by the Washington County Sheriff's Office to the balances reported by the Washington County Auditor and noted that they agreed.

Equipment

1. We randomly selected ten items from the Washington County Sheriff's Asset listing and validated their existence through physical inspection and determined they were in adequate working condition (i.e., still in use or usable) by the Washington County Sheriff's Office. We also randomly selected ten capital assets on site and agreed them to the Asset listing.

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Evidence Room

1. We randomly selected ten items from the Washington County Sheriff's evidence room inventory and validated their existence through physical inspection. We also randomly selected ten evidence room items on site and agreed them to the evidence room inventory. We also confirmed the existence of cash in all evidence bags through physical inspection as listed on the evidence room inventory listing.

Credit Cards

 We confirmed that all credit cards formerly held by Robert A. Schlicher, Jr., have been turned over the Washington County Sheriff's Office by him. We compared the cards issued to him from the Washington County Sheriff's Office credit card listing to the actual card returned and noted no errors.

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 addressee listed above and is not intended to be, and should not be used by anyone else.

Betty Montgomery Auditor of State

Butty Montgomery

January 21, 2005



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WASHINGTON COUNTY WASHINGTON 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.

CLERK OF THE BUREAU

Susan Babbitt

CERTIFIED MARCH 22, 2005