



Mary Taylor, CPA
Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Adrian Biviano, County Auditor
Thomas Altieri, County Sheriff
Trumbull County
160 High Street NW
Warren, Ohio 44481

We have performed the procedures enumerated below to which the Trumbull County Auditor and Trumbull County Sheriff agreed solely to assist in determining accountability over receipt and disbursement transactions pertaining to the Sheriff - Civil Account for the year ended December 31, 2007. 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.

Cash Reconciliations

We obtained copies of the Sheriff Civil bank reconciliations as of December 31, 2006 and December 31, 2007 and recomputed their mathematical accuracy. We found no computational errors.

We confirmed bank account balances as of December 31, 2006 and December 31, 2007 by direct correspondence using the AICPA *Standard Form to Confirm Account Balances Information with Financial Institutions*. The confirmation amounts agreed to the bank statement balances as reflected in the cash reconciliations.

We agreed the book balance per bank reconciliations to the Sheriff Civil cash book. The balances agreed.

We traced outstanding checks per bank reconciliations as of December 31, 2006 and December 31, 2007 to the subsequent months' bank statements and cash disbursement records. We determined the dates and amounts on these documents support that those items were proper reconciling items and were recorded in the proper amount on the cash reconciliation as of December 31, 2006 and December 31, 2007.

We traced the interest not yet posted per bank reconciliations as of December 31, 2006 and December 31, 2007 to applicable bank statements and cash receipts records. We determined the reconciliations as of December 31, 2006 and December 31, 2007 reported the interest at the proper amount as an unrecorded receipt.

We agreed the total amounts of open items as of December 31, 2006 and December 31, 2007 to the bank reconciliations as of December 31, 2006 and December 31, 2007. We recomputed mathematical accuracy of the open items lists as of December 31, 2006 and December 31, 2007. The amounts agreed and we found no computational errors.

We haphazardly selected 15 open items held at year end and agreed them to the court docket and/or cash book. There were no exceptions.

We found no deposits in transits or old or unusual items on the December 31, 2006 and December 31, 2007 bank reconciliations.

Cash Receipts

We haphazardly selected 30 pre-numbered receipts from the cashbook postings in the Courtview system and agreed them to the court docket. We found no exceptions.

We agreed the names, case titles, and receipt amounts from 30 selected cashbook postings in the Courtview system to prenumbered receipts and court docket. We found no exceptions.

We haphazardly selected 30 cases from the court docket and agreed the names, case titles, and receipt amounts to the cashbook postings in the Courtview system. We found no exceptions.

We compared amounts from the 30 selected cashbook postings in the Courtview system to applicable fee schedules and judgment entries. We found no exceptions.

Cash Disbursements

We haphazardly selected 30 pre-numbered canceled checks and examined them for authorized signatories, endorsements, and dates. We determined all checks were properly signed, endorsed, and corresponded to data posted in the cashbook postings in the Courtview system and court docket.

We haphazardly selected 30 disbursement checks from the cashbook postings in the Courtview system and agreed them to judgments in the court docket. We found no exceptions.

We haphazardly selected 5 checks issued to the County Treasurer and traced them to the cashbook postings in the Courtview system. We agreed the amounts of the checks to miscellaneous fees and poundage recorded in the cashbook postings in the Courtview system. We found no exceptions.

Miscellaneous Civil Fees

We obtained a record of miscellaneous civil fees collected from outside sources for such things as serving court papers and subpoenas, attorney filing fees, etc. We haphazardly selected 10 fees and agreed them to cashbook postings in the Courtview system. We found no exceptions.

Management Comments

We are also submitting for your consideration the following comments on the internal accounting controls over the Sheriff Civil Account. We believe our comments represent matters for which improvements in the internal controls or operational efficiencies might be achieved.

Currently, there is a lack of segregation of duties. A different individual should be assigned to perform each of the following functions; (1) cash receipting and depositing to the bank, (2) recording cash receipts and disbursements into the accounting system, and (3) reconciling the cash receipts and disbursement records to the bank depository.

Every month, a cash receipt and cash disbursement report should be generated to include the month-end cash balance. These reports should be supported by a cumulative, detailed record of all receipts and disbursements transacted to date. The reports should be reconciled to the bank depository and reviewed by an authorized employee independent of the person responsible for recording the receipts and disbursements.

Disposition of funds should be made solely by checks issued from the accounting system. These checks should require the signatures of at least two authorized employees. Manual checks should be prohibited.

The list of open items should be reviewed each month by the Sheriff or an authorized representative to determine the status of older cases. Also, cases should not be closed until final judgments are made and all funds have been distributed.

Monies collected for miscellaneous civil fees should be remitted directly to a centralized department separate from the one performing the billing function, possibly, the clerk of courts office. In addition, attention should be given to the out of county/out of state amounts due. It is possible that thousands of dollars billed for miscellaneous civil fees are currently uncollected.

We were not engaged to and did not audit the cash receipts and cash disbursement records of the Sheriff Civil Division the objective of which would be the expression of an opinion on the cash receipts and cash disbursements records. 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 Trumbull County Auditor and Trumbull County Sheriff and is not intended to be and should not be used by anyone else.



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March 28, 2008



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TRUMBULL COUNTY SHERIFF CIVIL ACCOUNT

TRUMBULL 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
MAY 13, 2008**