



Mary Taylor, CPA  
Auditor of State



**PIKE COUNTY SHERIFF  
PIKE COUNTY**

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

Richard H. Henderson, Sheriff  
Pike County  
116 S. Market Street  
Waverly, Ohio 45690

We have performed the procedures enumerated below as of December 31, 2008, which were agreed to by the addressee, solely to assist you in the transition of the Pike 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 recomputed the mathematical accuracy of the reconciliations of all bank accounts of the Pike County Sheriff. When we recomputed these accounts, we noted the following:
  - The Jail Inmate account had a variance of \$383.69 between the reconciled bank balance of \$9,971.82 and the cashbook balance of \$9,588.13 at December 31, 2008.
  - The Sheriff's General account had a variance of \$10,144.26 between the reconciled bank balance of \$158,912.82 and the cashbook balance of \$169,057.08 at December 31, 2008. The General account first had a variance at October 31, 1995 in the amount of \$11,144.63. The account continued to be out of balance at the end of every month since October 31, 1995 with the amount varying each month. These variances were due to accounting errors.
2. We agreed bank balances on the reconciliations with month-end bank statements.
3. We agreed reconciling items in excess of \$500 appearing on those reconciliations to canceled checks, deposit slips, or other supporting documentation. We determined the dates on those documents support that those items were proper reconciling items at December 31, 2008.
4. We confirmed collateral pledged at the applicable banking institution and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of December 31, 2008.
5. We confirmed authorized signatories directly with the bank. As of January 27, 2009, the Sheriff's Furtherance of Justice Account did not have the current Sheriff as the authorized signatory. The former Sheriff was still the authorized signatory.

### Equipment

1. We haphazardly selected ten items from the equipment listing dated December 31, 2008, representing equipment assigned to Pike County Sheriff. We also selected twenty items from the evidence listing dated December 31, 2008.

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**Equipment (Continued)**

2. On December 31, 2008, we traced the items to their location described in the equipment and evidence listings. We found each item in the assigned location, except for a crossbow from the evidence listing.
3. On December 31, 2008, we haphazardly selected ten items from the Pike County Sheriff's Office and twenty items from the evidence room, and traced the items to the equipment and evidence listings. All items we selected agreed to the description and location recorded in the equipment and evidence listings.

We were not engaged to and did not audit cash, equipment, or evidence, the objective of which would be the expression of an opinion on cash, equipment, or evidence. 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.



**Mary Taylor, CPA**  
Auditor of State

January 30, 2009



**Mary Taylor, CPA**  
Auditor of State

**PIKE COUNTY SHERIFF**

**PIKE 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  
MARCH 10, 2009**