



**PICKAWAY COUNTY SHERIFF'S OFFICE
PICKAWAY COUNTY**

AGREED UPON PROCEDURES

AS OF NOVEMBER 30, 2020

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES CERTIFICATE OF ACCOUNTABILITY

Pickaway County Sheriff's Office
Pickaway County
Sheriff Robert Radcliff
600 Island Road
PO box 100
Circleville, Ohio 43113

We have performed the procedures enumerated below as of November 30, 2020, which were agreed to by the addressees, related to the cash in the custody of the Sheriff's Office solely to assist you in the transition of the Sheriff, Robert Radcliff. The transition is the responsibility of the present and former officeholder. The sufficiency of the procedures is solely the responsibility of those parties specified in this report. 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 Reconciliation

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors.
2. We agreed bank balances on the reconciliation with month end bank statements.
3. We compared the amounts and/or description of the asset on the reconciliation to the statements.
4. We agreed reconciling items in excess of \$50 appearing on that reconciliation to canceled checks or the Fund's Check Register. The dates on those documents support that those items were proper reconciling items at November 30, 2020.
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of November 30, 2020.
6. We confirmed authorized signatories directly with the banks. The signatories agree to the guidance in the Ohio County Sheriff's Manual.

The agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on cash. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

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This report is to provide assistance in the evaluation that the Pickaway County Sheriff's Office's cash in the custody of the former officeholder was properly transitioned to the current officeholder. The transition is the responsibility of the present and former officeholder and is not suitable for any other purpose

A handwritten signature in black ink that reads "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

December 17, 2020

OHIO AUDITOR OF STATE KEITH FABER



PICKAWAY COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 1/5/2021

88 East Broad Street, Columbus, Ohio 43215
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This report is a matter of public record and is available online at
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