



OHIO AUDITOR OF STATE
KEITH FABER



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

Scioto County Sheriff's Office
Scioto County
David Thoroughman, Sheriff
1025 16th Street
Portsmouth, Ohio 45662

We have performed the procedures enumerated below as of December 31, 2020 related to the cash and equipment in the custody of the Scioto County Sheriff's Office solely to assist you in the transition of the Sheriff. The transition is the responsibility of the present and former officeholder.

The addressees have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the addressee's cash and equipment. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. 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.

The procedures and the associated findings are as follows:

Cash Reconciliation – Fees Account

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors. We found an open items listing is not prepared during the reconciliation process to identify what the reconciled balance and book balance in the transaction ledger consists of.
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. There were no reconciling items appearing on that reconciliation at December 31, 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 December 31, 2020.
6. We confirmed authorized signatories directly with the banks. The bank confirmed as of December 31, 2020, the authorized signatories were Sara Boone; Marty Donini; and Shelly Montgomery.

Cash Reconciliation – Furtherance of Justice Account

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 \$10 appearing on that reconciliation to canceled checks. The dates on those documents support that those items were proper reconciling items at December 31, 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 December 31, 2020.
6. We confirmed authorized signatories directly with the banks. The bank confirmed as of May 5, 2021, the authorized signatories were David Thoroughman (Scioto County Sheriff) and Blaine C. Dudit (Chief Deputy).

Cash Reconciliation – Drug Enforcement Account

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. There were no reconciling items appearing on that reconciliation at December 31, 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 December 31, 2020.
6. We confirmed authorized signatories directly with the banks. The bank confirmed as of May 5, 2021, the authorized signatories were David Thoroughman (Scioto County Sheriff) and Blaine C. Dudit (Chief Deputy).

Cash Reconciliation – Commissary Account

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors. We found an open items listing is not prepared during the reconciliation process to identify what the reconciled balance and book balance in the transaction ledger consists of.
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. The Commissary account had cash on hand at December 31, 2020 in the amount of \$676.02 which was not included on the bank reconciliation as an outstanding deposit and was traced to bank deposit on January 5, 2021.
4. We agreed reconciling items in excess of \$10 appearing on that reconciliation to canceled checks. The dates on those documents support that those items were proper reconciling items at December 31, 2020. Check Number 13014 dated September 8, 2020 and check number 13050 dated October 15, 2020 in amounts of \$12.55 and \$99.18 respectively had not cleared the bank account as of February 28, 2021.
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 December 31, 2020.

6. We confirmed authorized signatories directly with the banks. The bank confirmed as of December 31, 2020, the authorized signatories were Sara Boone; Marty Donini; and Shelly Montgomery.

Cash Reconciliation – Sales Account

1. We recomputed the mathematical accuracy of the reconciliation. We found no computational errors. We found an open items listing is not prepared during the reconciliation process to identify what the reconciled balance and running balance in the transaction ledger consists of.
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 \$10 appearing on that reconciliation to canceled checks. The dates on those documents support that those items were proper reconciling items at December 31, 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 December 31, 2020.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the Sheriff authorized as of December 31, 2020.

Cash Reconciliation – Law Enforcement Trust Fund Account

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 cash on hand. The Law Enforcement Trust Fund Account Annual Report included a cash balance on hand amount of \$1,882.38 relating to narcotics unit expenditures. We recalculated the amount by counting cash on hand at April 29, 2021 and examining support for expenditures from January 1, 2021 through April 29, 2021.
4. There were no reconciling items appearing on that reconciliation at December 31, 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 December 31, 2020.
6. We confirmed authorized signatories directly with the banks. The bank confirmed as of May 5, 2021, the authorized signatories were David Thoroughman (Scioto County Sheriff) and Blaine C. Dudit (Chief Deputy).

Equipment

1. We selected 10 items from the equipment listing dated December 31, 2020, representing equipment assigned to Sheriff's office, recorded at a value exceeding \$1,000 and on May 6, 2021, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
2. On May 6, 2021, we selected 10 items with a value exceeding \$500 from the Sheriff's office, and traced the item to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated December 31, 2020.

The agreed-upon procedures engagement was conducted in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on cash and equipment. 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.

We are required to be independent of the Scioto County Sheriff and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber
Auditor of State
Columbus, Ohio
August 4, 2021

OHIO AUDITOR OF STATE KEITH FABER



SCIOTO 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 8/17/2021

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This report is a matter of public record and is available online at
www.ohioauditor.gov