



**Auditor of State
Betty Montgomery**

**SHERIFF TRANSFER OF ACCOUNTABILITY
MONROE COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
Independent Accountants' Report On Applying Agreed-Upon Procedures.....	1

This page intentionally left blank



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Monroe County Commissioners
Monroe County Sheriff
Monroe County
101 North Main Street
Woodsfield, Ohio 43793

We have performed the procedures enumerated below as of October 7, 2003, which were agreed to by the addressees, solely to assist you in the transition of the Monroe 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 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. Our procedures were as follows:

Cash and Investments Reconciliation

1. We compared the sum of the book balances recorded on the Monroe County Sheriff's Checking Accounts with the cash balances of the Monroe County Auditor's and/or Treasurer's book balances as of October 7, 2003. The daily balances of the Monroe County Sheriff's Checking Accounts are not recorded on the Monroe County Auditor's and/or Treasurer's records.
2. We agreed the checking account balances as of October 7, 2003, for the Monroe County Sheriff's General Checking Account, Furtherance of Justice Checking Account, Inmate Checking Account, Commissary Checking Account and K-9 Checking Account to the bank statements. We noted no differences in the amounts or descriptions of the assets on the reconciliation versus the statements.
3. We recomputed the mathematical accuracy of the reconciliations. We noted no computational errors.
4. We agreed reconciling items appearing on the reconciliations to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at October 7, 2003.
5. We performed a cash count of the Monroe County Sheriff's Petty Cash Account as of October 7, 2003. The petty cash account was established and approved in voucher form by the Monroe County Commissioners on October 6, 2003, in the amount of \$40. The \$40 has not yet been remitted from the Monroe County Auditor's Office to the Monroe County Sheriff's Office as of October 7, 2003.
6. We confirmed the federal depository insurance coverage (FDIC) of \$100,000 exceeded deposits as of October 7, 2003.
7. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized.

743 E. State St. / Athens Mall Suite B / Athens, OH 45701
Telephone: (740) 594-3300 (800) 441-1389 Fax: (740) 594-2110
www.auditor.state.oh.us

Monroe County Sheriff
Monroe County
Independent Accountants' Report on Applying Agreed-Upon Procedures
Page 2

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

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

Betty Montgomery
Auditor of State

October 7, 2003



**Auditor of State
Betty Montgomery**

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

MONROE COUNTY SHERIFF

MONROE 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
NOVEMBER 6, 2003**