



**Auditor of State
Betty Montgomery**

**BUTLER COUNTY SHERIFF'S DEPARTMENT
BUTLER COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Butler County Sheriff's Department
Butler County
705 Hanover Street
Hamilton, Ohio 45011

To the Butler County Sheriff:

We have performed the procedures enumerated below as of December 31, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Butler County Sheriff's Department, Butler County, Ohio (the Department). 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 Reconciliations

1. We agreed the checking account balances as of November 30, 2004 and December 31, 2004, for the Butler County Sheriff's Department Inmate Checking Account, Law Enforcement Trust Fund Account, Civil Account, Federal Treasury Fund Account, Federal Justice Fund Account and Drug Fines Fund Account from the Quicken cash journal to the bank statements. We noted no differences in the amounts or descriptions of the assets on the reconciliation versus the statements.
2. We recomputed the mathematical accuracy of the reconciliations. We noted no computational errors.
3. 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 November 30, 2004 and December 31, 2004.
4. We compared the beginning balances of the December check register to the ending balances of the November 30, 2004 bank reconciliations. We noted no discrepancies.
5. We performed a cash count of the Butler County DVI Drug Fund and the Detective F.O.J. cash account as of December 29, 2004. We compared the cash on hand to the cash journal for accuracy. The DVI Drug Fund had \$1,355.75 and the Detective F.O.J. fund had \$360.34 on hand at December 29, 2004. We noted no discrepancies between the cash we counted versus the amounts recorded in the cash journal.
6. On December 29, 2004, we randomly selected 8 items from the Sheriff's office property room inventory list and traced the item to the equipment listing. We also randomly selected 8 items from the storage cabinets and traced the item to the property room inventory list. We found all items on the list at their recorded location. Also, all items we selected were recorded on the list. We also selected five (5) Valuable Evidence items from the inventory list and verified that such items were locked in the safe in the property room.

5. As of December 31, 2004, federal depository insurance coverage (FDIC) of \$100,000 and pooled collateral for the Sheriff's bank accounts exceeded those amounts on deposit as listed on the bank statements. The amounts deposited in the bank were \$2,275,908.25 (Civil Account), \$1,090.30 (Inmate Account), \$26,864.34 (Inmate Account), \$2,752.57 (Drug Fines Account), \$248,244.84 (Federal Justice Account), and \$64,458.35 (Law Enforcement Trust Account) as of December 31, 2004.

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



Betty Montgomery
Auditor of State

February 22, 2005



**Auditor of State
Betty Montgomery**

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SHERIFF'S DEPARTMENT

BUTLER 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 5, 2005**