



**Auditor of State
Betty Montgomery**

**MONROE COUNTY SHERIFF
MONROE COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below as of January 4, 2005, 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 Reconciliation and Petty Cash Account

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 and/or Treasurer's book balances as of January 4, 2005. The daily balances of the Monroe County Sheriff's checking accounts are not recorded on the Monroe County Auditor and/or Treasurer's records.
2. We agreed the checking account balances as of January 4, 2005, for the Monroe County Sheriff's General Checking Account, Inmate Fund Checking Account, and the Furtherance of Justice Funds 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 subsequent bank statements. We determined that the dates on those documents support that those items were proper reconciling items at January 4, 2005.
5. We confirmed the federal depository insurance coverage of \$100,000 exceeded deposits as of January 4, 2005.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized.
7. We performed a cash count of the Sheriff's Petty Cash Account as of January 4, 2005. The cash and the receipts in the petty cash box as of January 4, 2005, totaled \$100, which is the amount of petty cash established and approved by the Monroe County Commissioners.

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

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

January 4, 2005



**Auditor of State
Betty Montgomery**

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**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
MARCH 29, 2005**