



Mary Taylor, CPA  
Auditor of State





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## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Ronald J. Myers, Harrison County Sheriff  
Harrison County Commissioners  
100 West Market Street  
Cadiz, Ohio 32907

We have performed the procedures enumerated below as of December 31, 2006, 2007, and 2008, to which the Harrison County Commissioners and the Harrison County Sheriff agreed, solely to assist you in the transition of the Harrison County Sheriff. 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 and applicable attestation engagement standards included in the Comptroller General of the United State' Government Auditing Standards. 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

We inspected copies of the reconciliations as of December 31, 2006, 2007, and 2008 for the Sheriff's Furtherance of Justice account and the Drug Enforcement account maintained by the Sheriff. We noted that in 2006 one monthly reconciliation was not performed in the Sheriff Furtherance of Justice account. We noted in 2007 that two monthly reconciliations were not performed in the Sheriff Furtherance of Justice account and the Drug Enforcement account. We also noted in 2008 that one monthly reconciliation was not performed in the Sheriff Furtherance of Justice account and the Drug Enforcement account. We noted no computational errors.

- 1) We confirmed bank account balances as of December 31, 2006, 2007, and 2008 by direct correspondence using the AICPA *Standard Form to Confirm Account Balances Information with Financial Institutions*. We asked the bank to direct the confirmations to our auditors. We noted no differences in the balances confirmed by the financial institution with bank balances on the reconciliations.
- 2) We compared totals per bank reconciliations as of December 31, 2006, 2007, and 2008 to the total cash balances in the Sheriff's furtherance of justice cashbook as of December 31, 2006, 2007, and 2008 and the cash balances in the drug enforcement cashbook as of December 31, 2006, 2007, and 2008. We inspected reconciling items recorded on the bank reconciliations as of December 31, 2006, 2007, and 2008 by:
  - (a) Comparing outstanding checks listed on the December 31, 2006, 2007, and 2008 reconciliations to the subsequent months' bank statements and cash disbursement records;
  - (b) Tracing deposits-in-transit listed on the December 31, 2006, 2007, and 2008 reconciliations to the subsequent months' bank statements and cash receipts records.
  - (c) Obtaining evidence to support old or unusual items, exceeding \$150, listed on the December 31, 2006, 2007, and 2008 reconciliations, including bank debits and credits.

### **Cash Receipts**

- 1) We compared fifteen receipts randomly selected from the pay-in forms to the cashbook postings from January 2006 through December 2008 to vouch the accuracy of information and amounts posted. Also, we vouched the receipts from the pay-in forms to the cash book register, bank statements, and corresponding remittance notices from January 2006 through December 2008. All cash receipts information is maintained by the County Sheriff. We noted no differences when performing these procedures over cash receipts.
- 2) We vouched all receipts collected by the Sheriff for auction of drug forfeiture vehicles from January 2006 through December 2008 to the auction settlement sheets and auction agreements maintained by the sheriff. We noted no discrepancies while performing these procedures over these receipts.

### **Cash Disbursements**

We inspected thirty haphazardly selected pre-numbered canceled checks maintained by the Sheriff and determined that they are signed by authorized signatory and endorsed by the payees. We also compared the payee and dates recorded on the canceled checks to the payee and dates posted in the cashbook maintained by the Sheriff. We noted no discrepancies between information on the canceled checks and information recorded in the cashbook maintained by the Sheriff.

- 1) We inspected the disbursements recorded in the cashbook, maintained by the Sheriff, for January 2006 through December 2008 for any expenditures that are unusual or unallowable in accordance with Auditor of State Bulletin numbers 81-07 and 97-14. We reported no unusual or unallowable expenditures.

### **Management Comments**

We are also submitting for your consideration the following comment on the internal accounting controls over the Sheriff Furtherance of Justice account and Drug Enforcement account. We believe our comment represents a matter for which improvements in the internal controls or operational efficiencies might be achieved.

Every month, cash reconciliations should be performed for the Sheriff Furtherance of Justice account and the Sheriff Drug Enforcement account to ensure that errors, if any, will not go undetected.

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

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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 "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

December 8, 2009





**Mary Taylor, CPA**  
Auditor of State

**HARRISON COUNTY SHERIFF**

**HARRISON 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  
DECEMBER 31, 2009**