



Dave Yost • Auditor of State

**COUNTY SHERIFF
BELMONT COUNTY**

TABLE OF CONTENTS

TITLE	PAGE
--------------	-------------

Independent Accountants' Report on Applying Agreed-Upon Procedures	1
--	---

This page intentionally left blank.



Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Belmont County
Fred Thompson, County Sheriff
68137 Hammond Road
St. Clairsville, Ohio 43950

and

Belmont County
David Lucas, County Sheriff
68137 Hammond Road
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below as of January 9, 2013, which were agreed to by the addressees, related to the cash in the custody and weapon inventory of the Belmont County Sheriff's Office solely to assist in the transition of the County Sheriff in Belmont County. 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 States' *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:

Petty Cash Count

We counted the amount of the petty cash on hand at Sheriff's Office on January 9, 2013 and compared to the amount remitted to the Sheriff by the County Auditor. We found no exceptions.

County Sheriff FOJ Account

1. We recomputed the mathematical accuracy of the bank reconciliation of the County Sheriff FOJ account as of December 31, 2012. We found no errors.
2. We agreed bank balance on reconciliation with month end bank statement. The amounts agreed.
3. We agreed reconciling items appearing on that reconciliation to canceled checks and deposit slips. We determined that the dates on those documents support that those items were proper reconciling items at December 31, 2012. We found no exceptions.
4. We reviewed the County Sheriff FOJ account to ensure that any account balance at December 31, 2012 was remitted to the County Auditor. We found no exceptions.

Depository Accounts Signatory Card

We confirmed authorized signatories. We found no exceptions.

Weapon Inventory

We confirmed the weapon inventory was signed off by out-going sheriff and in-coming sheriff. We found no exceptions.

We were not engaged to and did not audit cash in the custody or weapon inventory, the objective of which would be the expression of an opinion on cash or 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State

January 9, 2013



Dave Yost • Auditor of State

BELMONT COUNTY SHERIFF

BELMONT 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
FEBRUARY 5, 2013**