



Dave Yost • Auditor of State



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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Hamilton County
Jim Neil, Sheriff
1000 Sycamore Street, Room 110
Cincinnati, Ohio 45202

We have performed the procedures enumerated below as of December 31, 2012 and January 7, 2013, which were agreed to by the addressees, related to the cash, equipment, leave balances, and credit cards in the custody of the Sheriff's Department, solely to assist you in the transition of the power of the Hamilton County Sheriff's Department from Sheriff Simon Leis to Sheriff Jim Neil. The transition is the responsibility of the present and former officeholders. We followed the American Institute of Certified Public Accountants' attestation standards 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:

Cash Reconciliation

1. We compared the sum of the book balances recorded on the Hamilton County Sheriff's Checking Accounts with the cash balances reported to the Hamilton County Auditor as segregated cash as of December 31, 2012 and found no exceptions. We compared the amounts confirmed with the banks to the related bank statements for January 7, 2013 and found no exceptions.
2. We recomputed the mathematical accuracy of the Sheriff's reconciliation. We noted no computational errors.
3. We agreed bank balances on the reconciliation with month end bank statements. We found no exceptions.
4. We agreed reconciling items in excess of \$500 appearing on the 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. .
5. We confirmed collateral pledged at the applicable banking institutions and added this total to federal insurance coverage of deposits. The collateral exceeded deposits as of December 31, 2012.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed did not agree with the authorized signatory listing provided by the Sheriff's Department for the Reception Fee, Commissary, and Inmate accounts.

We recommend the Sheriff's department correct any discrepancies between the authorized signatories on file with the banks and the listing maintained by the department. The Sheriff's department corrected this issue September 2013.

Petty Cash Count

1. We counted the amount of the petty cash on hand at the Hamilton County Sheriff's Office on August 1, 2013 and compared to the amount remitted to the Sheriff by the County Auditor. We found no exceptions.

Equipment

1. We randomly selected 15 items from the Sheriff's equipment listing dated December 31, 2012, representing equipment assigned to the Hamilton County Sheriff, recorded at a value exceeding \$1,000. All items we selected agreed to the description and location recorded in the equipment listing dated December 31, 2012.

Leave Balances

1. We recomputed the termination payment (unused vacation, etc.) using the following information, and agreed the computation to the amount paid as recorded in the Hamilton County Auditor's general ledger report(s) for pay period ending December 31, 2012:
 - a. Accumulated leave records maintained by Sharon Schweinefus.
 - b. The employee's pay rate in effect as of the termination date.
 - c. The County's payout policy.

We found no exceptions.

Credit Cards

1. We confirmed that all credit cards formerly held by former employees, have been turned over to the Hamilton County's Sheriff's Office. We noted an exception where a former employee did not return the credit card to the Hamilton County's Sheriff's Department upon separation of employment. The Sheriff's department cancelled the account September 10, 2013.

We were not engaged to, and did not audit cash, equipment, leave balances, and credit cards, the objective of which would be the expression of an opinion on cash, investments, equipment, leave balances and credit cards. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been 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

Columbus, Ohio

September 11, 2013

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HAMILTON COUNTY SHERIFF

HAMILTON 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
OCTOBER 1, 2013**