



**Auditor of State
Betty Montgomery**

**BELMONT COUNTY SHERIFF
BELMONT COUNTY**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Belmont County Commissioners
Belmont County Sheriff
101 West Main Street
St. Clairsville, Ohio 43950

We have performed the procedures enumerated below as of December 28, 2004, which were agreed to by the addressees, solely to assist you in the transition of the Belmont 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. 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 Belmont County Sheriff's Checking Accounts with the cash balances of the Belmont County Auditor's and/or Treasurer's book balances as of December 28, 2004. The daily balances of the Belmont County Sheriff's Checking Accounts are not recorded on the Belmont County Auditor's and/or Treasurer's records. However, the Belmont County Auditor's office Commissary Fund Ledger beginning balance was verified to the prior year's Belmont County audit working papers, receipts were verified to copies of checks received by the Belmont Sheriff's office and traced to the Belmont County Auditor's office pay-ins, and expenditures were traced to the Belmont County Sheriff's office Quick Balance Report. We noted no differences between the amounts recorded by the Belmont County Auditor's office and Belmont County Sheriff's office.
2. We recomputed the mathematical accuracy of the reconciliations. We noted no computational errors.
3. We agreed the checking account balances as of December 28, 2004, for the Belmont County Sheriff's General Checking Account, Furtherance of Justice Checking Account, Law Enforcement Trust Fund Checking Account, Federal Forfeiture Fund Checking Account, In-House Arrest Checking Account, Inmates Checking Account, K-9 Checking Account, Dive Team Checking Account to the bank statements. We noted no differences in the amounts or descriptions of the assets on the reconciliation versus the statements.
4. 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 December 28, 2004.
5. We confirmed the federal depository insurance coverage (FDIC) of \$100,000 exceeded deposits as of December 28, 2004.
6. We confirmed authorized signatories directly with the banks. The signatories the bank confirmed agreed with those the legislative body authorized.

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Cash Reconciliation (Continued)

7. The Belmont County Sheriff's office does not maintain a petty cash account.
8. On December 28, 2004, we agreed the listing of the Belmont County Sheriff's office safety deposit box to actual contents of the safety deposit box. We noted no errors.

Equipment

1. We randomly (haphazardly) selected 60 items from the equipment listing, which includes the evidence room, dated December 28, 2004, representing equipment assigned to the Belmont County Sheriff.
2. On December 28, 2004, we traced the items to their location described in the equipment listing. We found each item in the assigned location.
3. On December 28, 2004, we selected all items from the Belmont County Sheriff's office and traced the items to the equipment listing. All items we selected agreed to the description and location recorded in the equipment listing dated December 28, 2004.
4. We verified all the Belmont County Sheriff's office vehicles listed on the fleet report to the certificates of title on file in the Belmont County Commissioners' Office, with the exception of two vehicles. A 1999 Ford Explorer and a 1996 Ford Crown Victoria were sold in 2004 and were included on the fleet report.

We were not engaged to and did not audit cash or equipment, 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.



Betty Montgomery
Auditor of State

December 28, 2004



**Auditor of State
Betty Montgomery**

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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 10, 2005**