McSOLEY McCOY & CO.
Certified Public Accountants and Business Advisors

December 5, 2011

To Sheriff Michael Chamberlain
Windsor County Sheriff's Department

We have audited the financial statements of the business-type activities of the Windsor County Sheriff's Department (the Department) for the year ended June 30, 2011, and have issued our report thereon dated December 5, 2011 Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 1, 2011, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on November 15, 2011.

Significant Audit Findings

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Windsor County Sheriff's Department are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2011. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimates used by management.

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Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected and corrected misstatements of the financial statements.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated December 5, 2011.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of management of Windsor County Sheriff's Department and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,
McSoley McCoy & Co.
McSoley McCoy & Co.

Windsor County Sheriff's Department
Corrected Financial Statement Misstatements
June 30, 2011

To record county support for insurance					
55340	Insurance & Bonds	$	22,398		
43100	County Reimbursements			$	22,398
To properly reflect the prepaid vehicle insurance					
57340	Vehicle Insurance		2,043		
15050	Prepaid Cruiser Insurance				2,043
To record equipment received under the Cop Grant					
16010	Equipment		4,792		
55510	Depreciation Equipment		457		
16020	Accumulated Depreciation - Equipment				457
43000	Operating Grants & Forfeiture				4,792
To correct office equipment accumulated depreciation to actual					
16035	Accumulated Depreciation - Office Equipment		1,826		
55540	Depreciation Exp Office Equipment				1,826

Windsor County Sheriff's Department
Uncorrected Financial Statement Misstatements
June 30, 2011

To record revenue to the correct period

30000	Opening Balance Equity	$	2,841		
12007	Due from other Gov'ts - Transports-State Agencies			$	877
41210	Private Contract >2000 or 10 Days				1,964

To record prepaid expense

15075	Prepaid - Other		1,000		
56370	Communications Expense				1,000