



January 15, 2011

To Sheriff Robert Norris
Franklin County Sheriff's Department

We have audited the financial statements of the business-type activities of the Franklin County Sheriff's Department for the year ended June 30, 2010, and have issued our report thereon dated January 15, 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 July 6, 2010, 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 December 20, 2010.

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 Franklin County Sheriff's Department are described in Note 1 to the financial statements. The Department adopted FASB ASC 855, *Subsequent Events*, which became effective for years ending after June 15, 2009. No other new accounting policies were adopted and the application of existing policies was not changed during June 30, 2010. 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.

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 corrected and uncorrected 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 January 15, 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 Franklin 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.

Franklin County Sheriff's Department
 Corrected Misstatements
 June 30, 2010

	Debit	Credit
Adjusting Journal Entries JE # 2		
To book unrecorded interest expense for the year.		
6260-00 Interest Expense	\$ 3,393	
3040-00 Equity		\$ 3,393
 Adjusting Journal Entries JE # 3		
To adjust revenue for invoices that relate to 2009, but were recorded in 2010.		
4140-00 Transport Prisoner & Mental Pt	1,029	
3040-00 Equity		1,029
 Adjusting Journal Entries JE # 4		
To adjust revenue account for invoices recorded in 2011, but are related to 2010.		
1100-00 Accounts Receivable	4,266	
4180-02 NUSI CVOEO SubGrant		4,266
 Adjusting Journal Entries JE # 5		
To correct prepaid expense account for insurance premium paid and unused in 2010.		
1225-00 Prepaid Expenses	8,801	
5230-04 Workers Comp Ins - Admin	10,363	
5236-01 General Liability Ins - Deputy		19,164

Franklin County Sheriff's Department
Uncorrected Misstatements
June 30, 2010

	<u>Dr.</u>	<u>Cr.</u>
To adjust liability balance to AP listing.		
5285-04 Miscellaneous Expenses	\$ 1,024	
2000-00 Accounts Payable		\$ 1,024