

November 30, 2011

To Sheriff Bill Bohnyak
Orange County Sheriff's Department

We have audited the financial statements of the business-type activities of the Orange County Sheriff's Department for the year ended June 30, 2011, and have issued our report thereon dated November 30, 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 October 3, 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 Orange 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.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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 misstatements of the financial statements. Management has corrected all such misstatements.

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 November 30, 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 Department'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 the Orange 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.

Orange County Sheriff's Department
Corrected Misstatements
June 30, 2011

To record 2010 revenue in the correct year

Revenues/Cash Reciepts:41000 · Charges for Services:41100 · Contracted Services-Govt. Ent.	\$4,926	
Revenues/Cash Reciepts:41000 · Charges for Services:41201 · Court Officer/Security Services	7,973	
Revenues/Cash Reciepts:41000 · Charges for Services:41212 · Spec. Detail/Cruiser/Blue Light	4,581	
Revenues/Cash Reciepts:41000 · Charges for Services:41400 · Transporting Fees - State	1,359	
Retained Earnings		\$18,839

To record 2011 revenues in the correct year

Accounts Receivable	7,520	
Courts	15,302	
Accounts Receivable:12002 · Towns	4,283	
Accounts Receivable:12003 · Transports	1,815	
Accounts Receivable:12007 · Non- Government	6,387	
Due from other Governments:14002 · Grants - Other	11,568	
Revenues/Cash Reciepts:41000 · Charges for Services:41100 · Contracted Services-Govt. Ent.		4,283
Revenues/Cash Reciepts:41000 · Charges for Services:41120 · Union Village Dam-Contract		4,677
Revenues/Cash Reciepts:41000 · Charges for Services:41201 · Court Officer/Security Services		15,302
Revenues/Cash Reciepts:41000 · Charges for Services:41212 · Spec. Detail/Cruiser/Blue Light		6,387
Revenues/Cash Reciepts:41000 · Charges for Services:41400 · Transporting Fees - State		1,815
SIU		6,891
Annual Highway Grants		7,520

To appropriately record unrecorded liabilities

Property and Equipment:16013 · Photographic Equipment	7,478	
Expenses/Cash Disbursements:53000 · State Fee-15% State Share/Civil	1,223	
Expenses/Cash Disbursements:55000 · Administration and General:55330 · Training & Education	1,719	
Expenses/Cash Disbursements:55000 · Administration and General:55330 · Training & Education	1,758	
Expenses/Cash Disbursements:57000 · Automotive Services:57260 · Vehicle Supplies & Parts	1,838	

Orange County Sheriff's Department
 Corrected Misstatements
 June 30, 2011

To capitalize equipment		
Property and Equipment:16014 · Equipment	3,750	
Expenses/Cash Disbursements:55000 · Administration and General:55525 · Miscellaneous		3,750
To capitalize communication equipment purchased through Tech Grant.		
Property and Equipment:16011 · Communication Equipment	66,389	
TECH Grant Expenses		66,389
To record current year depreciation		
Depreciation Expense - Equipment	23,538	
Depreciation Expense - Vehicle	61,239	
Property and Equipment:16030 · A/D - Equipment		23,538
Property and Equipment:16050 · Accum. Depr. Vehicles		61,239
Principal payment on lease used to reduce liabilities		
Long Term Liability: 2011 Does F150	7,309	
Expenses/Cash Disbursements:57000 · Automotive Services		7,309
To capitalize a purchase of a computer		
Property and Equipment:16010 · Office Equipment	4,346	
Expenses/Cash Disbursements:55000 · Administration and General:55270 · Deputy Uniform & Equipment		4,346
To record equipment that was purchased with the COPS grant		
Property and Equipment:16014 · Equipment	4,792	
Revenues/Cash Reciepts:44000 - Miscellaneous Receipts		4,792
To record accrued wages		
Accounts Payable	6,087	
Accrued Wages		6,087