



December 2, 2011

To Sheriff W. Samuel Hill,  
Washington County Sheriff's Department

We have audited the financial statements of the business-type activities of the Washington County Sheriff's Department (the "Department") for the year ended June 30, 2011, and have issued our report thereon dated December 2, 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 August 29, 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 the 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 the year ended June 30, 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.

*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 December 2, 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 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 Washington 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.

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

To adjust accrued salaries to actual		
Accrued Wages	\$ 1,400	
Accrued Wages Payable		\$ 1,400
To adjust depreciation expense to actual		
Accum Depr- Equipment	2,715	
Depreciation - Vehicles	5,160	
Accum Depr- Vehicles		5,160
Depreciation - Equipment		2,715
To record new assets in their appropriate category		
LE & office equipment purchases	1,324	
LE & office equipment purchases	1,474	
LE & office equipment purchases	2,727	
LE & office equipment purchases	3,073	
LE & office equipment purchases	5,192	
LE & office equipment purchases	8,691	
Assets purch with support funds		1,324
Assets purch with support funds		1,474
Assets purch with support funds		2,727
Assets purch with support funds		3,073
Assets purch with support funds		5,192
Assets purch with support funds		8,691
To expense immaterial assets in appropriate categories		
Telephone & cell expense	15	
WAC- Office equipment leases	464	
Computer tech	49	
Computer tech	70	
Computer tech	180	
Computer tech	560	
Computer tech	841	
Assets purch with support funds	275	
Assets purch with support funds		15
Assets purch with support funds		464
Assets purch with support funds		49
Assets purch with support funds		70
Assets purch with support funds		180
Assets purch with support funds		560
Assets purch with support funds		841
Due from Grant		275

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

To adjust accrued salaries to actual		
Accrued Wages	\$ 1,400	
Accrued Wages Payable		\$ 1,400
To adjust depreciation expense to actual		
Accum Depr- Equipment	2,383	
Depreciation - Vehicles	5,160	
Accum Depr- Vehicles		5,160
Depreciation - Equipment		2,383
To record new assets in their appropriate category		
LE & office equipment purchases	1,324	
LE & office equipment purchases	1,474	
LE & office equipment purchases	3,191	
LE & office equipment purchases	3,073	
LE & office equipment purchases	5,192	
LE & office equipment purchases	10,162	
Assets purch with support funds		1,324
Assets purch with support funds		1,474
Assets purch with support funds		3,191
Assets purch with support funds		3,073
Assets purch with support funds		5,192
Assets purch with support funds		10,162
To expense immaterial assets in appropriate categories		
Computer tech	180	
Assets purch with support funds	275	
Assets purch with support funds		180
Due from Grant		275
To record new equipment purchased through COPS account		
LE & Office Equipment Purchase	50	
LE & Office Equipment Purchase	4,792	
Miscellaneous Income		4,842
To adjust beginning balance of retained earnings from 2010		
Miscellaneous Expenses	40	
Retained Earnings		40
To reverse accrued sick time		
Contra account for accr sick time	19,365	
Retained earnings		19,365

Washington County Sheriff's Department  
Uncorrected Misstatement  
June 30, 2011

To adjust interest earned to correct year

Interest Earnings

\$ 3,296

Retained Earnings

\$ 3,296