

Policy Number: 09-001

Lucas County Sheriff's Office Policy and Procedure



Approved by Sheriff:

Michael J. Navarre

Sheriff Michael J. Navarre

DATE FOR REVIEW:

Pages:

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SECTION: FINANCE

ANNUAL AUDIT

I. POLICY

It is the policy of the Lucas County Sheriff's Office to comply with assisting the Ohio Auditor's Office with annual audit and review of department financial records and accounts. In the event of an audit, departmental personnel are made available to the auditor's representatives to assist in any way required.

II. PROCEDURE

1. The Lucas County Sheriff's Office is notified by the Auditor's Office that a review is about to take place.
2. The Lucas County Sheriff's Office Financial Personnel are advised to have all accounts, checkbooks and petty cash updated and prepared for audit.
3. Upon the arrival of auditor's personnel, all accounts, checks, and receipts will be available upon request.
4. Checks and accounts are reviewed at random according to guidelines issued to the auditor's personnel.
5. All payroll records are available to the auditors on request. Specific records are checked either at random or on a basis determined by the auditors.
6. At the conclusion of the review, auditor's personnel will compile their findings and issue a final report to the Sheriff.