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INDEPENDENT AUDITOR'S REPORT
ON APPLYING AGREED-UPON PROCEDURES

Board of County Commissioners
Mahnomen County

We have performed the procedures enumerated below, which were agreed to by the Board of County Commissioners of Mahnomen County, solely to assist you with respect to the transfer and delivery of accounts, books, and funds from the outgoing County Sheriff to his successor. This agreed-upon procedures engagement was conducted in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. Count cash on hand under the County Sheriff's control at the Mahnomen County Courthouse.

The only cash on hand at the time of the procedures being performed was the petty cash fund. The fund was over by \$3.13.

2. Review checking account reconciliation and compare it to the bank balance, as well as to balances of restitution, funds held for others, and fees for services, as of September 30, 2002.

No exceptions were found as a result of these comparisons.

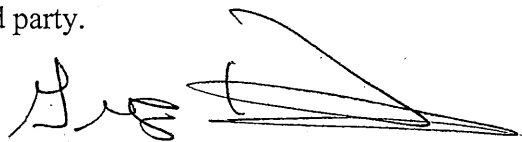
We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the financial statements. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



This report is intended solely for the information and use of the Board and is not intended to be, and should not be, used by anyone other than this specified party.



JUDITH H. DUTCHER
STATE AUDITOR



GREG HIERLINGER, CPA
DEPUTY STATE AUDITOR

October 16, 2002