

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT

OF

COUNTY SHERIFF

JAY COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
7/21/06



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Prescribed Forms .....	4
Bank Account Reconciliations .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Sheriff	Todd Penrod	01-01-03 to 12-31-06
President of the County Council	Jack E. Houck Marilyn Coleman	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited the records of the County Sheriff for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jay County for the year 2005.

STATE BOARD OF ACCOUNTS

May 22, 2006

COUNTY SHERIFF  
JAY COUNTY  
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

Prescribed Form 352 was not used for monies collected upon booking prisoners. Such collections were documented on other forms.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Inmate Trust Fund balances to the bank account balances were not presented for audit.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

COUNTY SHERIFF  
JAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 22, 2006, with Todd Penrod, County Sheriff; Milo M. Miller, Jr., President of the Board of County Commissioners; and Marilyn Coleman, President of the County Council.