

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

AUDIT REPORT

OF

COUNTY SHERIFF

PUTNAM COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
08/10/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark T. Frisbie	01-01-03 to 12-31-06
President of the County Council	Mitchell Proctor	01-01-05 to 12-31-06
President of the Board of County Commissioners	Gene R. Beck Dennis O'Hair	01-01-05 to 12-31-05 01-01-06 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PUTNAM COUNTY

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 Putnam County for the year 2005.

STATE BOARD OF ACCOUNTS

June 1, 2006

COUNTY SHERIFF  
PUTNAM COUNTY  
AUDIT RESULTS AND COMMENTS

LEAVE POLICY

Putnam County has a personnel policy concerning leave time. This policy specifies that employees shall be allotted 6 sick days and 2 personal days on January 1 of each full year of employment. However, the employees of the Sheriff's Department received 12 sick days and 3 personal days in 2005. Written evidence of a separate personnel policy approved by the County Commissioners was not presented for audit.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SUPPORTING DOCUMENTATION - SHERIFF'S COMMISSARY FUND

Of the credit card payments tested, only 40% of the related invoices were presented for audit. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PENALTIES, INTEREST AND OTHER CHARGES – SHERIFF'S COMMISSARY FUND

The Sheriff's Department paid \$15 in finance charges to Visa between January 1, 2005 and December 31, 2005.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2006, with Mark T. Frisbie, Sheriff.