

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

AUDIT REPORT

OF

COUNTY SHERIFF

LAWRENCE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

09/08/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kent Hawkins	01-01-03 to 12-31-06
President of the County Council	James Edwards Joe Ross	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Janie Craig Chenault	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE 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 Lawrence County for the year 2005.

STATE BOARD OF ACCOUNTS

July 19, 2006

COUNTY SHERIFF
LAWRENCE COUNTY
AUDIT RESULTS AND COMMENTS

INMATE TRUST RECORDS

The inmate trust records were converted to a new software program in January 2003. Since that time excessive amounts of cash have been transferred to the commissary fund as commissary profit. This caused the inmate trust bank account to have less cash than was needed to reconcile to the trust account balance.

The Listing for General Account Report details the balance of the inmate accounts. On December 31, 2005, the inmate trust bank account had \$3,385.53 less than the balance of the Detailed Listing of General Accounts Report.

The inmate trust account was reconciled on June 30, 2006. To reconcile the account \$941.90 had to be transferred from the commissary fund to the inmate trust fund.

The computer software produces a report called Category Report that itemizes receipts and disbursements by category each month. This report should be the control ledger for the inmate accounts. The Detailed Listing of General Accounts Report should be the subsidiary ledger for the inmate accounts. The balances generated by these reports should be in agreement at all times. On December 31, 2005, the balance on the control report was \$178.24 more than the detail report.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

SERVICE AND TIME RECORDS

Employee time, attendance, and service records were not maintained and presented for audit for the Sheriff's Chief Matron.

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)

COUNTY SHERIFF
LAWRENCE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2006, with Kent Hawkins, Sheriff. The official concurred with our audit findings.