

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

AUDIT REPORT

OF

COUNTY SHERIFF

JASPER COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

09/12/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Orville J. Perry	01-01-03 to 12-31-06
President of the County Council	Ronald P. McIlwain	01-01-05 to 12-31-06
President of the Board of County Commissioners	Richard Maxwell	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2005.

STATE BOARD OF ACCOUNTS

August 17, 2006

COUNTY SHERIFF
JASPER COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. The Sheriff's Department does not deposit inmate trust funds to a designated depository. All inmate trust fund transactions for receipts and disbursements flow through the Sheriff's Department's cash drawer. A similar comment was stated in Audit Reports B24358 and B25771.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2005, with Orville J. Perry, Sheriff; Ronald P. McIlwain, President of the County Council; and Kendell Culp, County Commissioner.