

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

AUDIT REPORT

OF

COUNTY SHERIFF

DELAWARE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/14/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	George Sheridan, Jr.	01-01-03 to 12-31-06
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	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 DELAWARE 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2005.

STATE BOARD OF ACCOUNTS

April 19, 2006

COUNTY SHERIFF
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Accident report and gun permit receipts were deposited on an average of every 10 days for an average deposit of \$200. Also, grant monies received from pass-through entities are being held for several months without being deposited.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY SHERIFF
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 19, 2006, with George Sheridan Jr., Sheriff; and Lisa Scroggins, Office Manager. The officials concurred with our audit finding.