

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

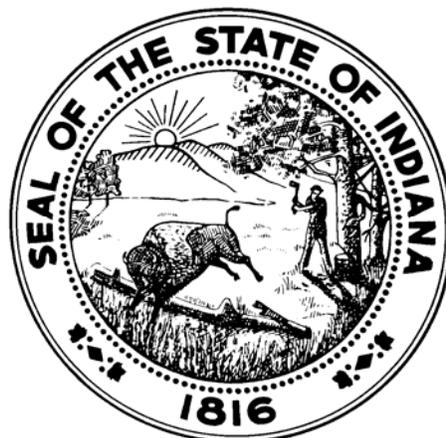
AUDIT REPORT

OF

COUNTY SHERIFF

GRANT COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
09/21/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: J.E.A.N. (Joint Effort Against Narcotics) Team Operating and Grant County Crime Control Funds .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Oatess E. Archey	01-01-03 to 12-31-06
President of the County Council	Michael E. Row Mike Scott	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Jeremy Diller	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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TO: THE OFFICIALS OF GRANT 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 Grant County for the year 2005.

STATE BOARD OF ACCOUNTS

September 5, 2006

COUNTY SHERIFF  
GRANT COUNTY  
AUDIT RESULT AND COMMENT

J.E.A.N. (JOINT EFFORT AGAINST NARCOTICS) TEAM  
OPERATING AND GRANT COUNTY CRIME CONTROL

The J.E.A.N. Team Operating Fund and the Grant County Crime Control Fund are maintained by the County Sheriff's Department. The J.E.A.N. Team Operating Fund is used to supplement the J.E.A.N. Team's federal grant budget. The Grant County Crime Control Fund is used to supplement the Sheriff's General Fund budget.

Indiana Code 36-2-7-15 and Indiana Code 36-8-10-21 provide statutory authority for the establishment of the Sheriff's Cash-book and the Commissary Fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside of the Office of the County Auditor. The Sheriff was informed that the County Auditor, as the Fiscal Officer for the County (IC 36-1-2-7) should maintain the J.E.A.N. Team Operating Fund and the Grant County Crime Control Fund. A similar comment was noted in prior Audit Report B25572.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF  
GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2006, with Oatess E. Archey, Sheriff; and Darrell Himelick, Chief Deputy. The officials concurred with our audit finding.