

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

AUDIT REPORT

OF

COUNTY SHERIFF

BOONE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
11/20/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Dennis Brannon	01-01-03 to 12-31-06
President of the Board of County Commissioners	Betty Lee Cooper	01-01-05 to 12-31-05
	Harold "Huck" Lewis	01-01-06 to 12-31-06
President of the County Council	Jeffrey Heck	01-01-05 to 12-31-05
	Steve Jacob	01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE 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 Boone County for the year 2005.

STATE BOARD OF ACCOUNTS

August 28, 2006

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS

DISBURSEMENT DOCUMENTATION - COMMISSARY FUND

As previously reported in Report B26356, disbursements were made from the Commissary fund that did not have any documentation. Without adequate supporting documentation, we are unable to verify that all disbursements were legitimate governmental expenses. This increases the risk that improprieties could occur and not be detected.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COMPENSATION AND BENEFITS - COMMISSARY FUND

Sheriff Deputy Christopher Burcham received \$650 from the Commissary Fund in 2005, for security at Western Boone High School. This payment was not included in the payroll system or on the salary ordinance or resolution. Applicable federal, state and local taxes were not withheld from this payment and the payment was not reported to the taxing agencies at the end of the year.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

COMMISSARY FUND REIMBURSEMENT FOR MISSING RECEIPTS

In February of 2005, the Sheriff determined that \$4,132 of Inmate Trust receipts had not been deposited. Officials do not know what happened to the money. The missing money represented receipts from December 16, 2004 to December 31, 2004, that had not been deposited timely. The Sheriff wrote a check from the Commissary Fund to the Inmate Trust Fund to replace the missing receipts. The Commissary Fund may be used for this purpose with approval of the Sheriff and the county fiscal body; however, the County Council has not yet approved this expenditure.

Indiana Code 36- 8-10-21(d) states: "The sheriff, or his designee, at his discretion and without appropriation by the county fiscal body, may disburse money from the (commissary) fund for: . . . (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff."

COUNTY SHERIFF
BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2006, with Dennis Brannon, Sheriff. The official concurred with our audit findings.

The contents of this report were also discussed on September 12, 2006, with Harold "Huck" Lewis, President of the Board of County Commissioners; Steve Jacob, President of the County Council; and Gretchen Smith, Auditor.