

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

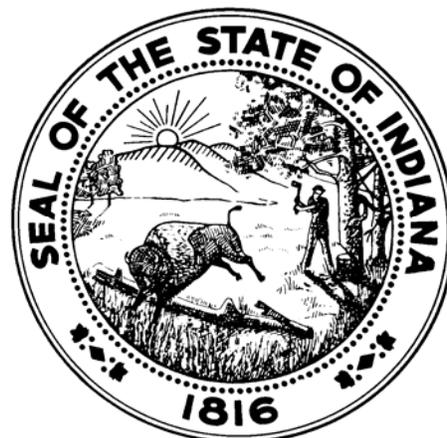
AUDIT REPORT

OF

COUNTY SHERIFF

MARSHALL COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

11/21/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Robert E. Ruff	01-01-03 to 12-31-06
President of the County Council	J. Frederick Lintner	01-01-05 to 12-31-06
President of the Board of County Commissioners	John Zentz Kevin Overmyer	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 MARSHALL 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 Marshall County for the year 2005.

STATE BOARD OF ACCOUNTS

October 10, 2006

COUNTY SHERIFF  
MARSHALL COUNTY  
AUDIT RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records are not being reconciled to the ledger and do not agree to the ledger. At December 31, 2005, the bank had \$3,307 more than the subsidiary ledger. A similar exception was included in the prior seven Reports (B12190, B14447, B16729, B18762, B21607, B23424 and B25578).

Records that are not reconciled on a timely basis may result in errors that are not discovered on a timely basis or not corrected properly.

The subsidiary records should be reconciled to the ledger on a monthly basis. Differences should be investigated and corrected.

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)

UNCLAIMED PROPERTY

The Sheriff has unclaimed items in Inmate Trust in the form of outstanding checks totaling \$700.75 dating back to January 2001, as well as old unidentified funds in the amount of \$6,990.60. Prior reports have requested the officials to pay these items to the Attorney General. Upon these recommendations the Sheriff has attempted to send the unidentified items to the Attorney General. The Attorney General will not accept unidentified items. Thus, the Sheriff has retained these amounts.

Indiana Code 32-34-1-20(c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (8) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable . . ."

Indiana Code 32-34-1-26(a) states in part: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property . . ."

Indiana Code 32-34-1-27(a) states: "Except as provided in subsections (b) (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

COUNTY SHERIFF  
MARSHALL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2006, with Robert E. Ruff, Sheriff. The official concurred with our audit findings.