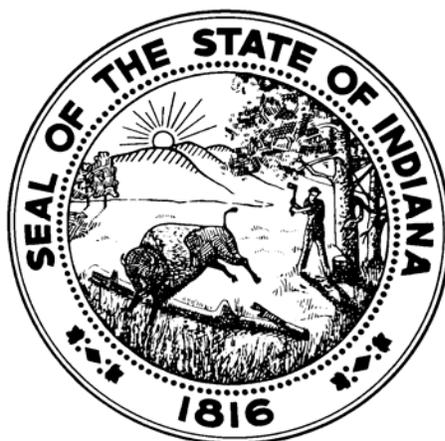


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT
OF
COUNTY SHERIFF
MIAMI COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
11/21/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Trustee Report.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kenneth F. Roland	01-01-03 to 12-31-06
President of the County Council	James F. Stephenson	01-01-05 to 12-31-06
President of the Board of County Commissioners	C. Craig Boyer Gary D. Hawley	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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Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF MIAMI 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 Miami County for the year 2005.

STATE BOARD OF ACCOUNTS

September 25, 2006

COUNTY SHERIFF
MIAMI COUNTY
AUDIT RESULT AND COMMENT

TRUSTEE REPORT

An annual report for the Sheriff's pension was not presented for audit.

Indiana Code 36-8-10-12(n) concerning sheriff's pension, states in part: "Within ninety (90) days after the close of each fiscal year the trustee, with the aid of the pension engineers, shall prepare and file an annual report with the department and the state insurance department. The report must include the following:

- (1) Schedule 1 Receipts and disbursements
- (2) Schedule 2 Assets of the pension trust listing investments by book value and current market value as of the end of the fiscal year . . ."

COUNTY SHERIFF
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 25, 2006, with Kenneth F. Roland, Sheriff.
The official concurred with our audit finding.