

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT

OF

COUNTY SHERIFF

CLARK COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**  
01/26/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Reconciliation of Bank Balance to Book Balance .....	4
Jail Commissary Disbursements .....	4-5
Exit Conference .....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Michael L. Becher	01-01-03 to 12-31-06
President of the County Council	Barbara Hollis Jim Smith	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Edward Meyer	01-01-05 to 12-31-06



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CLARK 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 Clark County for the year 2005.

STATE BOARD OF ACCOUNTS

December 28, 2006

COUNTY SHERIFF  
CLARK COUNTY  
AUDIT RESULTS AND COMMENTS

RECONCILIATION OF BANK BALANCE TO BOOK BALANCE

Depository reconciliations of the Sheriff's Cash Book balance to the bank account balances were incorrect. At December 31, 2005, the bank balance exceeded the cash book balance in the amount of \$544.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

JAIL COMMISSARY DISBURSEMENTS

Our review of the Jail Commissary disbursements showed the following:

1. During 2005, \$5,920 was disbursed from the Jail Commissary for gifts to employees, food and banquet expense for employees and guests and holiday decorations for the Sheriff's office. The Board of County Commissioners have not adopted a home rule ordinance authorizing employee moral type expenditures for the Sheriff's Department or any other department of the County.

Indiana Code 36-1-3-6(b) states in part: "If there is no constitutional or statutory provision requiring a specific manner for exercising a power, a unit wanting to exercise the power must either: (1) if the unit is a county or municipality, adopt an ordinance prescribing a specific manner for exercising the power; . . ."

2. During 2005, \$600 was donated to various community service organizations from the Jail Commissary fund. Contracts or agreements regarding the use of the donations with the individual organizations were not provided for audit. Evidence was not presented for audit to document that these donations were approved by the County Council for disbursement from the Jail Commissary fund.

COUNTY SHERIFF  
CLARK COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

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 fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies of attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity . . .
- (8) expense related to the establishment, operation, or maintenance of the sex offender web site under IC 36-2-13-5.5; or
- (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  
CLARK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 28, 2006, with Michael L. Becher, Sheriff.  
The official concurred with our audit findings.