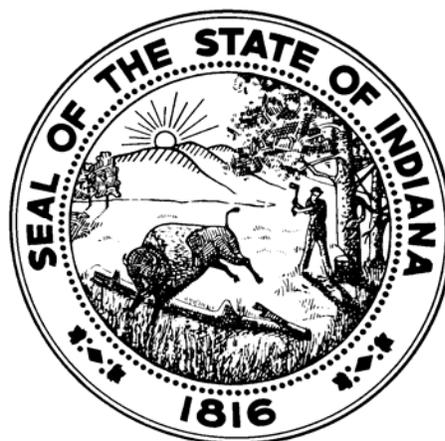


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY SHERIFF
PARKE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
04/26/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Charles L. Bollinger D. Michael Eslinger	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Dale Gerrish	01-01-06 to 12-31-07
President of the Board of County Commissioners	George Nicholas	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2006 to December 31, 2006, 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 Parke County for the year 2006.

STATE BOARD OF ACCOUNTS

March 19, 2007

COUNTY SHERIFF
PARKE COUNTY
AUDIT RESULTS AND COMMENTS

TIMELY RECORDKEEPING

Invoices for the Sheriff's Department were not paid timely. Sixty claims were randomly selected for testing at the County level. Of the five claims from the Sheriff's Department included in the sample, none were submitted timely for payment. Invoices were paid two to twenty months past the date the costs were incurred.

One supplier of commissary merchandise had invoices outstanding for six months even though the terms of the invoice were net 30. The Sheriff's Department had a credit account from Staples Office Supply in 2005. This debt was referred to LTD Financial Services for collection. The Sheriff's Department made payments on this debt with commissary profits. Checks dated January 28, 2006 and February 28, 2006, each for \$314.36, were given to this agency as a partial payment of a balance of \$2,200.52. Based on the check numbers, the checks appeared to have been written November 28, 2005, and held until January and February by the agency. They were recorded in the ledger as if they were written January 28, 2006 and February 28, 2006.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

INMATE TRUST RECORDS

Individual inmate accounts are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger. At December 31, 2006, the ledger balance exceeds the subsidiary records total by \$6,239.

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)

COUNTY SHERIFF
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 19, 2007, with George Nicholas, President of the Board of County Commissioners; Greg A. Harbison, County Commissioner; Diana Hazlett, Auditor; Charles L. Bollinger, former Sheriff; D. Michael Eslinger, Sheriff; and William R. Todd, Chief Deputy. The officials concurred with our audit findings.