

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

AUDIT REPORT

OF

COUNTY SHERIFF

ADAMS 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 E. Padgett, Jr.	01-01-03 to 12-31-10
President of the County Council	Matthew S. Lehman	01-01-06 to 12-31-07
President of the Board of County Commissioners	Douglas L. Bauman	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ADAMS 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 Adams County for the year 2006.

STATE BOARD OF ACCOUNTS

April 12, 2007

COUNTY SHERIFF
ADAMS COUNTY
AUDIT RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are maintained as a subsidiary record to the Inmate Trust Ledger. The subsidiary records do not reconcile with the Inmate Trust Ledger.

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)

DEPOSITS – CASH BOOK

In numerous instances, receipts were deposited later than the next business day. During 2006, the number of deposits per month ranged from two deposits to six deposits.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

PRESCRIBED FORMS

In October 1995, a former Sheriff submitted for approval an accounting program for Commissary and Inmate Trust Funds. Approval was denied by the State Board of Accounts. This accounting program is currently being used for Work Release and Cash Book Funds. It is no longer being used for Commissary and Inmate Trust Funds. The software program currently being used to account for the Commissary Fund's financial transactions has not been approved by the State Board of Accounts. The accounting program in use for the Inmate Trust Fund was approved by the State Board of Accounts in April 2006. A similar comment appeared in Report B27033.

Officials and employees are required to use State Board of Accounts prescribed forms in the manner prescribed. (Accounting and Uniform Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April, 12, 2007, with Charles E. Padgett, Jr., Sheriff.