

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

EXAMINATION REPORT
OF
COUNTY SHERIFF DEPARTMENT
OWEN COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/12/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Transaction Recording.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Harley E. Melton Chester Richardson	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Mike Wood	01-01-06 to 12-31-07
President of the Board of County Commissioners	Wiley Truesdel	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the County Sheriff Department 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

COUNTY SHERIFF DEPARTMENT
OWEN COUNTY
EXAMINATION RESULT AND COMMENT

TRANSACTION RECORDING

Receipts and disbursements were not always entered in the Sheriff's Cash Book.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF DEPARTMENT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with Wiley Truesdel, President of the County Commissioners; Mike Wood, President of the County Council; Harley E. Melton, former County Sheriff; Chester Richardson, County Sheriff; and Peggy Craddick, Bookkeeper. The officials concurred with our examination finding.