

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

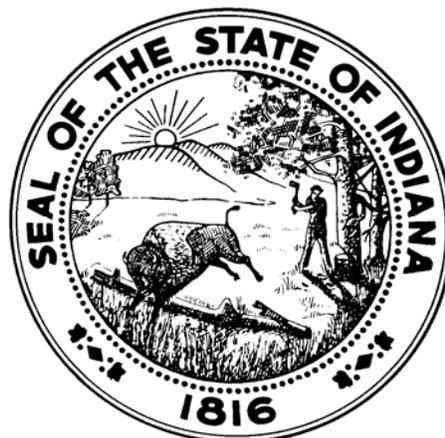
AUDIT REPORT

OF

COUNTY SHERIFF

FRANKLIN COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

07/19/2007

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| Sheriff | Dale Maxie | 01-01-03 to 12-31-10 |
| President of the County Council | Donald (Butch) Williams | 01-01-06 to 12-31-07 |
| President of the Board of County Commissioners | Louis E. Linkel Vacant Thomas Wilson | 01-01-06 to 04-15-07 04-16-07 to 04-22-07 04-23-07 to 12-31-07 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Franklin County for the year 2006.

STATE BOARD OF ACCOUNTS

June 4, 2007

COUNTY SHERIFF
FRANKLIN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping of the Sheriff's Cash Book, which were cited in the prior three reports, were again present during our period of audit:

1. Record balances were not accurately reconciled to depository balances during the audit period.

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."

2. There were a considerable number of posting errors. These errors included deposits not receipted, checks and receipts not recorded in the proper amounts, receipts not extended to the proper receipt classification, deposit date did not agree with receipt date, and voided receipts were actually deposited.

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

3. The Monthly Reports of Collections were not timely filed with the County Auditor. Some reports were filed as much as four months after collection.

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

COUNTY SHERIFF
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 4, 2007, with Dale Maxie, Sheriff; and Sally Henson, Matron.