

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
POSEY 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	James E. Folz	01-01-03 to 12-31-10
President of the County Council	Dallas S. Robinson Thomas R. Schneider	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	John K. Scherretz W. Scott Moye	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF POSEY COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Posey County for the year 2006.

STATE BOARD OF ACCOUNTS

June 19, 2007

COUNTY SHERIFF
POSEY COUNTY
EXAMINATION RESULTS AND COMMENTS

PENALTIES, INTEREST AND OTHER CHARGES

Penalties totaling \$552 were paid to Vectren for late payments of utility bills throughout 2006. A similar comment was contained in the prior Report B28701.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

OUTSIDE BANK ACCOUNTS

The Sheriff's Department is holding money for reserve deputy activities and for canine donations in bank accounts separate from the County. The funds are not properly deposited to the County Treasurer, nor disbursed on warrants issued and attested by the County Auditor. A similar comment was contained in the prior Reports B26876 and B28701.

Indiana Code 36-2-10-9 states: "The treasurer shall receive money to which the county is entitled and shall disburse it on warrants issued and attested by the county auditor."

COUNTY SHERIFF
POSEY COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not prepared by the County Sheriff. A similar comment was contained in the prior Report B28701.

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."

DEPOSITS

In numerous instances, receipts were deposited later than the next business day and some receipts were held for 16 days before depositing. Receipts, in one instance, accumulated to \$20,000 before a deposit was made. A similar comment was contained in the prior Report B28701.

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. . . ."

PAYMENT OF CELL PHONE CHARGES

The County pays Sheriff's Deputies \$39 a month for cell phone expenses, and some jail employees' entire cell phone bill; however, a written cell phone policy has not been implemented.

All types of employee benefits should be detailed in a written policy. Payments for expenses not authorized in a written policy cannot be allowed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 5)

COUNTY SHERIFF
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2007, with James E. Folz, Sheriff.