

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

AUDIT REPORT

OF

COUNTY SHERIFF

HUNTINGTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
07/27/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kent Farthing	01-01-03 to 12-31-10
President of the County Council	Kathryn Branham	01-01-06 to 12-31-07
President of the Board of County Commissioners	Jerry P. Helvie	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HUNTINGTON 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 Result and Comment. The financial transactions of this office are reflected in the Annual Financial Report of Huntington County for the year 2006.

STATE BOARD OF ACCOUNTS

July 3, 2007

COUNTY SHERIFF
HUNTINGTON COUNTY
AUDIT RESULT AND COMMENT

SHERIFF'S DEPARTMENT RESCUE TRUCK DONATIONS

Some fundraising receipts and private donations received for a Sheriff's Department rescue truck were not recorded in the County's records. These funds were deposited into a bank account established by a Sheriff's Department Deputy. The bank account is titled "Huntington County Rescue" and was established using the County's federal identification number.

Other donations received for the rescue truck were deposited and receipted to a rescue truck fund maintained on the records of the County Auditor.

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 of Indiana, Chapter 1)

Governmental units which conduct fund raising events should have the express permission of the governing body for conducting the fund raiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Several payments from the "Huntington County Rescue" bank account were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Some checks were written to "Cash." Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
HUNTINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2007, with Kent Farthing, Sheriff; and Jerry P. Helvie, President of the Board of County Commissioners.