

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

AUDIT REPORT

OF

COUNTY SHERIFF

GRANT COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

09/28/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Oatess E. Archey Darrell L. Himelick	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Mike Scott	01-01-06 to 12-31-07
President of the Board of County Commissioners	Jeremy Diller Mark Bardsley	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
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TO: THE OFFICIALS OF GRANT 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 Report of Grant County for the year 2006.

STATE BOARD OF ACCOUNTS

August 22, 2007

COUNTY SHERIFF
GRANT COUNTY
AUDIT RESULT AND COMMENT

J.E.A.N. (JOINT EFFORT AGAINST NARCOTICS) TEAM OPERATING
AND GRANT COUNTY CRIME CONTROL FUNDS

The J.E.A.N. Team Operating Fund and the Grant County Crime Control Fund are maintained by the County Sheriff's Department. The J.E.A.N. Team Operating Fund is used to supplement the J.E.A.N. Team's federal grant budget. The Grant County Crime Control Fund is used to supplement the Sheriff's General Fund budget.

Indiana Codes 36-2-7-15 and 36-8-10-21 provide statutory authority for the establishment of the Sheriff's Cashbook and the Commissary Fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside of the Office of the County Auditor. The Sheriff was informed that the County Auditor, as the Fiscal Officer for the County (IC 36-1-2-7) should maintain the J.E.A.N. Team Operating and Crime Control Funds. A similar comment appeared in prior Report B27992.

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
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2007, with Darrell L. Himelick, Sheriff. The official concurred with our audit finding.