

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

AUDIT REPORT

OF

COUNTY SHERIFF

WHITE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

10/24/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John Roberts	01-01-03 to 12-31-10
President of the County Council	James H. Mann	01-01-06 to 12-31-07
President of the Board of County Commissioners	John C. Heimlich	01-01-06 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WHITE 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 White County for the year 2006.

STATE BOARD OF ACCOUNTS

July 18, 2007

COUNTY SHERIFF  
WHITE COUNTY  
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

Receipts, disbursements and balances for inmate trust could not be verified to the subsidiary ledger of receipts, disbursements and balances because of the unorganized manner they were maintained.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2007, with John Roberts, Sheriff; John C. Heimlich, President of the Board of County Commissioners; Richard Horton, Commissioner; Raymond L. Kramer Jr., Council member; and Dennis D. Cain, Council member. The officials concurred with our audit finding.