

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

EXAMINATION REPORT

OF

SHERIFF'S INMATE TRUST

TIPTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/27/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Craig Henderson	01-01-03 to 12-31-06
	Frank Fitch	01-01-07 to 12-31-10
President of the Board of County Commissioners	Tom E. Dolezal	01-01-06 to 12-31-06
	Monty Henderson	01-01-07 to 12-31-07
President of the County Council	J. Richard Henderson	01-01-06 to 12-31-06
	Phillip (Brad) Nichols	01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY

We have examined the records of the Sheriff's Inmate Trust 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Tipton County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

SHERIFF'S INMATE TRUST
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

UNCLAIMED PROPERTY

The Sheriff's Department Inmate Trust Account has \$819.01 in old trust items, that is distributable but remains unclaimed. The majority of these old trust items consist of uncashed checks (starting in 2001), for amounts less than \$1.00, issued to former inmates upon release from incarceration. The individual in charge of the Inmate Trust Account needs to file a report and submit the old trust items to the State Attorney General's Office as unclaimed property.

Indiana Code 32-34-1-20(c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (8) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable. . . ."

Indiana Code 32-34-1-26(a) states in part: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. . . ."

IC 32-34-1-27(a) states: "Except as provided in subsections (b) (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

SHERIFF'S INMATE TRUST
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 4, 2007, with Frank Fitch, Sheriff; and Lea Bieber, Matron. The officials concurred with our examination finding.