

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

AUDIT REPORT

OF

COUNTY SHERIFF

WASHINGTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

11/29/2007



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>   | <u>Term</u>          |
|---|-------------------|----------------------|
| Sheriff   | Roger W. Lyles    | 01-01-03 to 12-31-06 |
|   | Claude C. Combs   | 01-01-07 to 12-31-10 |
| President of the<br>County Council                | John D. Fultz     | 01-01-06 to 12-31-07 |
| President of the Board of<br>County Commissioners | Phillip E. Lofton | 01-01-06 to 06-05-06 |
|   | Byron Green       | 06-06-06 to 12-31-06 |
|   | Lana Sullivan     | 01-01-07 to 12-31-07 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Washington County for the year 2006.

STATE BOARD OF ACCOUNTS

October 4, 2007

COUNTY SHERIFF  
WASHINGTON COUNTY  
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Sheriff Commissary Fund balance to the bank account balance were not performed during the audit period. At December 31, 2006, the adjusted bank account balance was \$1,136.78 higher than the ledger balance, due to clerical errors made during 2005 and 2006 that have not been corrected.

Indiana Code 5-13-6-1(e) states: "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."

RECEIPT ISSUANCE

No receipts were written for any amounts posted to the Sheriff's Commissary Fund during the audit period.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection furnished to the County Auditor were filed delinquent. The required reports for the months of May, June, and July of 2006 were provided to the County Auditor on September 28, 2006.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
WASHINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2007, with Claude C. Combs, Sheriff; and Gloria J. Combs, Secretary/Matron.

The contents of this report were also discussed on September 11, 2007, with Roger Lyles, former Sheriff.

The contents of this report were also discussed on October 4, 2007, with Lana Sullivan, President of the Board of County Commissioners; and John D. Fultz, President of the County Council.