

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

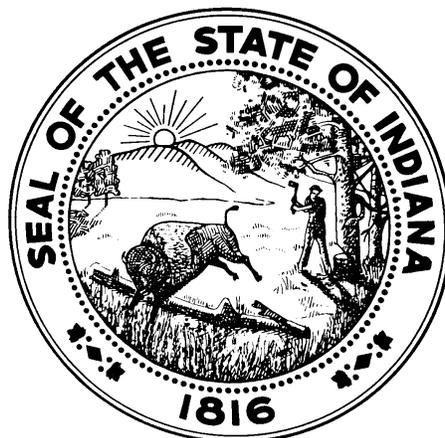
AUDIT REPORT

OF

COUNTY SHERIFF

DECATUR COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

12/18/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Daryl Templeton	01-01-03 to 12-31-10
President of the County Council	Ernest Gauk	01-01-06 to 12-31-07
President of the Board of County Commissioners	Jerome Buening Charles Buell	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR 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 Decatur County for the year 2006.

STATE BOARD OF ACCOUNTS

October 1, 2007

COUNTY SHERIFF  
DECATUR COUNTY  
AUDIT RESULTS AND COMMENTS

SUPPORTING DOCUMENTATION - COMMISSARY FUND

Several payments were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. 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)

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger. The subsidiary record of individual inmate trust balances at year end was not retained for audit; therefore, it could not be determined if the fund was long or short at December 31, 2006. During the field work for this audit a cut-off was established at July 31, 2007, a print out of the individual inmate trust balances was obtained, and the bank account was determined to be \$2,528.61 more than the total of the individual trust account balances.

The Sheriff and the Bookkeeper were instructed to pay the cash long of \$2,528.61 to the Jail Commissary Fund.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

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  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2007, with Daryl Templeton, Sheriff; Charles Buell, President of the Board of County Commissioners; Geneva Hunt, County Council member; Jerry McGuire, Jail Commander/Inmate Trust; and Karen Templeton, Matron/Commissary and Food Account. The officials concurred with our audit findings.