

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

AUDIT REPORT

OF

COUNTY SHERIFF

NOBLE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

12/20/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Gary D. Leatherman	01-01-03 to 12-31-10
President of the County Council	Robert Scott Harold A. Troyer	01-01-06 to 08-05-07 08-06-07 to 12-31-07
President of the Board of County Commissioners	J. Hal Stump Mark L. Pankop	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 NOBLE 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 Noble County for the year 2006.

STATE BOARD OF ACCOUNTS

October 10, 2006

COUNTY SHERIFF
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use:

General Receipt, Form 352
Ledger of Receipts, Disbursements and Balance, Form 358
Report of Collections, Form 362

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, Chapter 1)

COUNTY SHERIFF
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 10, 2007, with Gary D. Leatherman, Sheriff. The official concurred with our audit findings.

The contents of this report were discussed on December 10, 2007, with Mark L. Pancop, President of the Board of County Commissioners; and J. Hal Stump and Jack Herendeen, County Commissioners.