

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

AUDIT REPORT  
OF  
COUNTY SHERIFF  
MONROE COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
02/08/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Steve Sharp	01-01-99 to 12-31-06
	James Kennedy	01-01-07 to 12-31-10
President of the County Council	Sophia Travis	01-01-06 to 12-31-06
	Michael Woods	01-01-07 to 12-31-07
President of the Board of County Commissioners	Joyce B. Poling	01-01-06 to 12-31-06
	Iris Kiesling	01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF MONROE 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 Monroe County for the year 2006.

STATE BOARD OF ACCOUNTS

October 1, 2007

COUNTY SHERIFF  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The Sheriff's Training Fund bank reconcilements were not performed properly during 2006. Credit card charges (Discover and/or American Express) were debited to the bank account each month in 2006 and were not accounted for in the Sheriff's Cash Book.

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

DEPOSITS

Sheriff's Training Fund, Sheriff's Tax Warrants, Sheriff's Cash Bonds and Sheriff's Inmate Trust receipts were written for amounts which could not be verified to bank deposits. Specific receipts could not be identified to specific bank deposits.

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

UNCLAIMED PROPERTY

The Sheriff's Inmate Trust Fund has \$15,541.30 in old outstanding checks which are over two years old.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The detail-ed inmate account listing was \$313.25 less than the control account at December 31, 2006. The ledger balance which includes amounts that have not been settled with internal and external vendors was \$4,261.80 greater than the inmate control balance. The ledger balance was reconciled to the depository balance.

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  
MONROE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2007, with Steve Sharp, prior Sheriff; and on December 12, 2007, with Scott McGlocklin, Financial Coordinator; Angela Dennison, Administrative Coordinator; and Karen Bridges, Administrative Coordinator. The officials concurred with our audit findings.