

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
JENNINGS COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
05/20/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Inmate Trust Fund	4
Drug Buy Money	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Stephan D. Hoppock	01-01-07 to 12-31-10
President of the County Council	Edward L. Maschino	01-01-07 to 12-31-08
President of the Board of County Commissioners	Richard B. Schneider	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined the records of the County Sheriff for the period from January 1, 2007 to December 31, 2007, 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Jennings County for the year 2007.

STATE BOARD OF ACCOUNTS

March 10, 2008

COUNTY SHERIFF
JENNINGS COUNTY
AUDIT RESULTS AND COMMENTS

INMATE TRUST FUND

According to the Sheriff's Department Officials, the computer system for the Inmate Trust Fund can only print out the detail of outstanding inmate trust accounts for the current date. The Sheriff's Department did not print out a hard copy of the Inmate Trust Ledger anytime during the year and did not perform any procedures to reconcile the detail trust accounts with the Inmate Trust Fund control.

We requested Sheriff Department Officials to print a detail Trust Ledger at January 30, 2008. We compared the outstanding trust with the amount of monies held in the Inmate Trust Fund on January 30, 2008. Our comparison showed \$6,347 more in outstanding trust items than cash available in the Inmate Trust Fund.

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)

A similar comment was included in the prior Report B30404.

DRUG BUY MONEY

The County provides \$600 per year to the Sheriff's Department for "Drug Buy Money." The Sheriff's Department uses "Drug Buy Money" in the investigation of certain crimes. No ordinance has been approved by the County authorizing the funding of a Buy Money Fund.

The County Bulletin and Uniform Compliance Guidelines, April 2001, provides the following guidelines regarding the accounting for "Buy Monies":

1. Under Indiana Code 36-1-3 an ordinance be passed allowing this type of program and associated expenditures;
2. An appropriation for such purpose be provided in the manner authorized by statute;
3. Petty cash fund procedures are followed as authorized by Indiana Code 36-1-8-3; and
4. A minimum documentation procedure be followed, similar to either:
 - (a) Guidelines for Confidential Expenditures, Appendix J, Indiana Criminal Justice Planning Agency Financial Guide; or
 - (b) Guidelines for Withdrawal of Money and Reporting Procedures of Enforcement Aid Fund Monies, Indiana State Police Department.

A similar comment was included in the prior Report B30404.

COUNTY SHERIFF
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 10, 2008, with Stephan D. Hoppock, Sheriff; Kim Lainhart, Matron; Janice L. Ramey, Auditor; Richard B. Schneider, President of the Board of County Commissioners; and Edward L. Maschino, President of the County Council.