

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

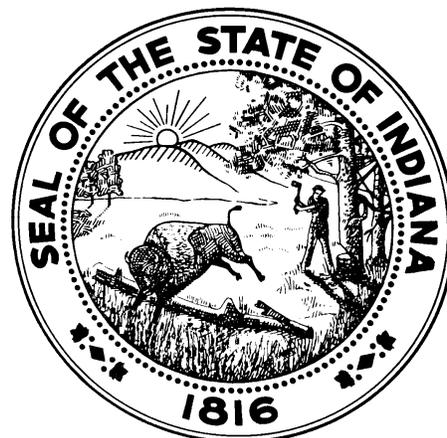
AUDIT REPORT

OF

COUNTY SHERIFF

LAWRENCE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

07/17/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Samuel J. Craig	01-01-07 to 12-31-10
President of the County Council	Ross Jean Mike Branham	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	William Spreen David A. Flinn	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Lawrence County for the year 2007.

STATE BOARD OF ACCOUNTS

June 10, 2008

COUNTY SHERIFF
LAWRENCE COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls for receipts generated by the County Sheriff were insufficient during the audit period. Receipts totaling \$925 from Sheriff's sales were posted as firearms license receipts, and remitted to the County Auditor as such.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
LAWRENCE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2008, with Samuel J. Craig, Sheriff; and Linda S. Webber, Clerk. The officials concurred with our audit finding.

The contents of this report were also discussed on June 10, 2008, with David A. Flinn, President of the Board of County Commissioners.