

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

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



FILED
07/21/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jay S. Harris	01-01-03 to 12-31-10
President of the County Council	Carlton Clevenger	01-01-07 to 12-31-08
President of the Board of County Commissioners	David Lenkensdofer	10-01-07 to 12-31-08



STATE OF INDIANA
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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Randolph County for the year 2007.

STATE BOARD OF ACCOUNTS

June 2, 2008

COUNTY SHERIFF
RANDOLPH COUNTY
EXAMINATION RESULT AND COMMENT

INMATE TRUST RECORDS

As noted in prior Report B30163 and during the current examination period, the individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The control ledger does not reconcile with the subsidiary ledger, with the subsidiary ledger showing \$76.67 more than the control ledger. The control ledger does not reconcile to the bank by \$2.35 cash long at December 31, 2007.

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
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 3, 2008 with Jay S. Harris, Sheriff; Jane A. Newbauer, Sheriff's Secretary; and Marla A. Moore, Assistant Jail Commander. The contents of this report were discussed on June 2, 2008, with David B. Kelly, Auditor; David Lenkensdofer, President of the Board of County Commissioners; and Carlton Clevenger, President of the County Council. The officials concurred with our examination finding.