

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

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



FILED
08/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Chester H. Richardson III	01-01-07 to 12-31-10
President of the County Council	Michael L. Wood	01-01-07 to 12-31-08
President of the Board of County Commissioners	Wiley Truesdel	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the County Sheriff Department 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 Owen County for the year 2007.

STATE BOARD OF ACCOUNTS

July 14, 2008

COUNTY SHERIFF DEPARTMENT
OWEN COUNTY
EXAMINATION RESULTS AND COMMENTS

TRANSACTION RECORDING

Receipts were not always recorded in the Sheriff's Cash Book.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

ERRORS ON CLAIMS

The following deficiency was noted on Sheriff's Commissary claims during the audit period:

Claims or invoices did not have evidence to support receipt of goods or services.

Indiana Code 5-11-10-1.6(c) states: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

INTERNAL CONTROLS

Controls over gun permit application receipt forms were insufficient. Instances were found where gun permit application receipt forms were missing during the year. The application receipt forms are pre-numbered and easily determined if any are missing or omitted.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF DEPARTMENT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 14, 2008, with Wiley Truesdel, President of the Board of County Commissioners; Michael L. Wood, President of the County Council; Chester H. Richardson III, Sheriff; and Peggy Craddick, Bookkeeper. The officials concurred with our examination findings.