

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

EXAMINATION REPORT

OF

COUNTY SHERIFF

BLACKFORD COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
08/22/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Personal Expenses.....	4
Exit Conference.....	5
Summary	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John Lancaster	01-01-07 to 12-31-10
President of the Board of County Commissioners	Fred Walker	01-01-07 to 12-31-07
	Robert O'Rourke	01-01-08 to 12-31-08
President of the County Council	Cathy Weschke	01-01-07 to 12-31-07
	Thomas S. Armstrong	01-01-08 to 12-31-08



STATE OF INDIANA
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TO: THE OFFICIALS OF BLACKFORD 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 Examination Report of Blackford County for the year 2007.

STATE BOARD OF ACCOUNTS

July 16, 2008

COUNTY SHERIFF
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT

PERSONAL EXPENSES

Mrs. Jessica Keplinger, the wife of Sheriff's Deputy Jeffrey Keplinger, accompanied him on a business trip to Salt Lake City, Utah. Their expenses for air fare and meals were charged to the County's credit card. Her share of these expenses was \$596.84. (See Summary, page 6)

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2008, with John Lancaster, Sheriff; Robert O'Rourke, President of the Board of County Commissioners; and Thomas S. Armstrong, President of the County Council. The officials concurred with our audit finding.

COUNTY SHERIFF
BLACKFORD COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Jeffrey Keplinger, Deputy Sheriff :			
Personal Expenses, page 5			
Air fare paid by Sheriff's Commissary Fund	\$ 470.10	\$	\$
Meals paid by County General Fund	126.74		
Received from Deputy Sheriff Jeffrey Keplinger on June 19, 2008	<u> </u>	596.84	<u> </u> -
Totals	<u>\$ 596.84</u>	<u>\$ 596.84</u>	<u>\$ -</u>