

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

EXAMINATION REPORT

OF

COUNTY SHERIFF

MIAMI 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	Kenneth Roland	01-01-07 to 12-31-10
President of the County Council	William E. Click	01-01-07 to 12-31-08
President of the Board of County Commissioners	Gary D. Hawley	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Miami County for the year 2007.

STATE BOARD OF ACCOUNTS

June 3, 2008

COUNTY SHERIFF
MIAMI COUNTY
EXAMINATION RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger. The Inmate Trust Ledger was \$3,965.38 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
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2008, with Kenneth F. Roland, Sheriff; Kim L. Brown, Matron; and Gary D. Hawley, President of the Board of County Commissioners.