

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

EXAMINATION REPORT

OF

COUNTY SHERIFF

FAYETTE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

08/26/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	William Wayson	01-01-07 to 12-31-10
President of the County Council	Richard Pflum Barton Baker	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Chad Lee	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FAYETTE 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 Fayette County for the year 2007.

STATE BOARD OF ACCOUNTS

July 1, 2008

COUNTY SHERIFF
FAYETTE COUNTY
EXAMINATION RESULT AND COMMENT

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust (Control) Ledger. The control ledger currently reconciles with the bank, but the subsidiary records do not agree to the control ledger. As of December 31, 2007, the control ledger account balance exceeded its related subsidiary ledger by \$4,317.05

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
FAYETTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 1, 2008, with William Wayson, Sheriff. The official concurred with our finding.