

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

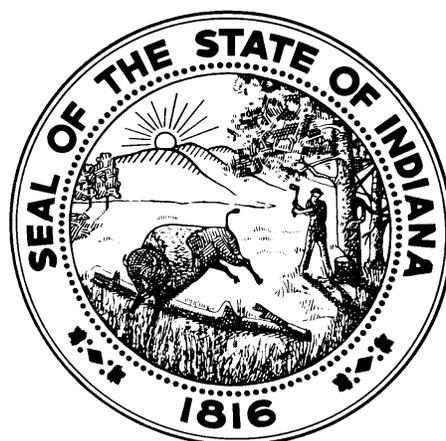
AUDIT REPORT

OF

COUNTY SHERIFF

BARTHOLOMEW COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/15/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark E. Gorbett	01-01-07 to 13-31-10
President of the County Council	Sue R. Paris Phyllis Apple	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Paul Franke Carl Lienhoop	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF BARTHOLOMEW COUNTY

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Bartholomew County for the year 2007.

STATE BOARD OF ACCOUNTS

July 10, 2008

COUNTY SHERIFF
BARTHOLOMEW COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use; outstanding check list. The Sheriff's Department was keeping an outstanding check list for the Inmate Trust Fund but it did not contain the date of the check or the payee as prescribed. They have changed software and cannot obtain this information.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

OLD OUTSTANDING CHECKS /UNCLAIMED PROPERTY

Our review of the bank reconcilements as of December 31, 2007, for the Sheriff's Department Inmate Trust Fund revealed checks outstanding in excess of two years.

The Inmate Trust Fund had approximately \$8,660.74 in trust that is distributable but remains unclaimed. This is the amount of outstanding checks left in the previous bank account in 2007.

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

COUNTY SHERIFF
BARTHOLOMEW COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2008, with Mark E. Gorbett, Sheriff; and Dalene McNoell, Matron. The officials concurred with our audit findings.