

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

AUDIT REPORT

OF

SHERIFF

JASPER COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/24/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Orville J. Perry	01-01-05 to 12-31-08
President of the County Council	James Adamson	01-01-07 to 12-31-08
President of the Board of County Commissioners	Kendell Culp	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2007.

STATE BOARD OF ACCOUNTS

July 23, 2008

SHERIFF
JASPER COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient; the Sheriff's Department does not deposit inmate trust funds to a designated depository. All inmate trust fund transactions for receipts and disbursements flow through the Sheriff's Department's cash drawer. Total inmate trust help by the Sheriff's Department at December 31, 2007, was \$1,160. A similar comment was noted in prior Reports B30630, B24358 and B25771.

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)

SHERIFF
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 29, 2008, with Donya G. Jordon, Auditor; James Walstral, County Commissioner; and Orville J. Perry, Sheriff.