

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

AUDIT REPORT

OF

COUNTY SHERIFF

GRANT COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

09/25/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Darrell L. Himelick	01-01-07 to 12-31-10
President of the Board of County Commissioners	Mark E. Bardsley	01-01-07 to 12-31-08
President of the County Council	Mike Scott	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRANT 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 Grant County for the year 2007.

STATE BOARD OF ACCOUNTS

August 26, 2008

COUNTY SHERIFF  
GRANT COUNTY  
AUDIT RESULTS AND COMMENTS

J.E.A.N. (JOINT EFFORT AGAINST NARCOTICS) TEAM OPERATING  
AND GRANT COUNTY CRIME CONTROL FUNDS

The J.E.A.N. Team Operating Fund and the Grant County Crime Control Fund are maintained by the County Sheriff's Department. The J.E.A.N. Team Operating Fund is used to supplement the J.E.A.N. Team's federal grant budget. The Grant County Crime Control Fund is used to supplement the Sheriff's General Fund budget.

Indiana Codes 36-2-7-15 and 36-8-10-21 provide statutory authority for the establishment of the Sheriff's Cashbook and the Commissary Fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside of the Office of the County Auditor. The Sheriff was informed that the County Auditor, as the Fiscal Officer for the County (IC 36-1-2-7) should maintain the J.E.A.N. Team Operating Fund and the Grant County Crime Control Fund. A similar comment appeared in prior Report B30634.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CONDITION OF SHERIFF CASHBOOK RECORDS

The following deficiencies relating to the recordkeeping for Sheriff Cashbook were present during our period of audit:

1. Sheriff Cashbook record balances were not reconciled to depository balances in a timely manner. It was difficult to resolve errors when reconciliations were not completed in a timely manner.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

2. Monthly Report of Collections was not timely submitted to the County Auditor. These reports were sometimes submitted two months after the close of the month the funds were received.

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)

COUNTY SHERIFF  
GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2008, with Darrell L. Himelick, Sheriff. The official concurred with our audit findings.

The contents of this report were also discussed on August 26, 2008, with Mike Scott, President of the County Council; and Mark E. Bardsley, President of the Board of County Commissioners.