

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

EXAMINATION REPORT

OF

COUNTY SHERIFF

JEFFERSON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

10/08/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Charles W. Andrews	01-01-07 to 12-31-10
President of the County Council	David J. Craig	01-01-07 to 12-31-08
President of the Board of County Commissioners	Julie Berry Tom Pietrykowski	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF JEFFERSON 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 Jefferson County for the year 2007.

STATE BOARD OF ACCOUNTS

August 5, 2007

JEFFERSON COUNTY  
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS – INMATE TRUST FUND

The following deficiencies relating to the recordkeeping of the Inmate Trust Fund were present during our period of examination:

- (1) The December 2007 reconciliation which was the only bank reconciliation of the record balances to the depository balances presented for examination was incorrect.

Indiana Code 5-13-6-1(e) states in part: "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) There were a number of mathematical and posting errors in the Inmate Trust Control Ledger. These errors included two deposits not receipted, one check not posted, nine checks not recorded in the proper amounts and reconciling items from prior audits that have not been corrected.

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 in Indiana, Chapter 1)

- (3) Our review of the bank reconciliations as of December 31, 2007 revealed checks outstanding in excess of two years.

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."

Indiana Code 5-11-10.5-3 states: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board of finance of the political subdivision; or the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

JEFFERSON COUNTY  
EXAMINATION RESULT AND COMMENT  
(Continued)

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

- (4) As of December 31, 2007, the detail records of the Inmate Trust Fund did not reconcile with the Inmate Trust Control Ledger. After making adjustments of errors found in the Inmate Trust Control Ledger and taking into consideration the five inmate trust checks written that were not posted to the detailed subsidiary register, the Control Ledger was \$1,343.90 less than the detail records of the Inmate Trust Fund.

At all times, the manual and/or 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 in Indiana, Chapter 1)

A similar comment was made in prior Report B31314.

COUNTY SHERIFF  
JEFFERSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2008, with Charles W. Andrews, Sheriff.