

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

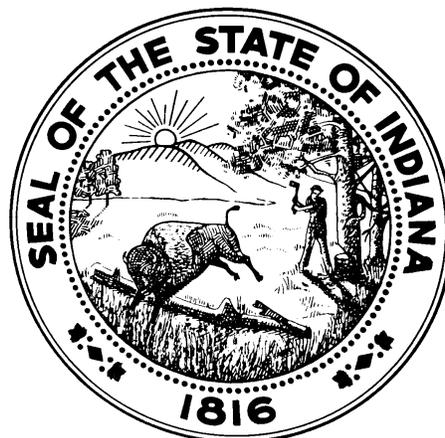
AUDIT REPORT

OF

COUNTY SHERIFF

DELAWARE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

10/17/2008



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Deposits .....	4
Expense Reimbursement Itemization .....	4
Bond Filing Fees .....	4
Audited Bond Filing Fees .....	4
Exit Conference .....	5
Summary .....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	George Sheridan, Jr.	01-01-07 to 12-31-10
President of the County Council	Bradley Bookout	01-01-07 to 12-31-08
President of the Board of County Commissioners	John Brooke	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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 Delaware County for the year 2007.

STATE BOARD OF ACCOUNTS

April 21, 2007

COUNTY SHERIFF  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in prior Reports B27897 and Report B30470, 43% of the receipts tested were deposited later than the next business day. Accident report and gun permit receipts were remitted for deposit to the Sheriff's Cash Book at the end of the week with an average deposit of \$410.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

EXPENSE REIMBURSEMENT ITEMIZATION

Records presented for audit included claims for reimbursement and credit card payments for more than one individual. Detailed documentation was not attached to the information presented for reimbursement which would enable a determination that all expenses were for employees conducting government business.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with Indiana Code 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name, and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee, or other person for whom the claim is made. (Accounting and Uniform Guidelines Manual for Counties, Chapter 1)

BOND FILING FEES

In October 2007, the Sheriff's Office Manager determined that envelopes that should contain bond filing fees were empty and that the money had not been turned into her office. A subsequent investigation by the Sheriff's Office determined that \$1,040 had been misappropriated by the Jail's Commissary Clerk. The Clerk, Julie Bell, was dismissed and repaid the money on October 7, 2007. (See Summary, page 6)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

AUDITED BOND FILING FEES

During January 2007, \$165 more bond filing fees were collected than deposited. On March 23, 2008 this amount was repaid by Julie Bell, the former Jail Commissary Clerk. (See Summary, page 6)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2008, with George Sheridan, Jr., Sheriff; and Lisa Scroggins, Office Manager.

The contents of this report were discussed on August 25, 2008, with John Brooke, President of the Board of County Commissioners; and Bradley Bookout, President of the County Council.

COUNTY SHERIFF  
DELAWARE COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Julie Bell, former Jail Commissary Clerk; Bond Filing Fees, page 4	<u>\$ 1,205</u>	<u>\$ 1,205</u>	<u>\$ -</u>