

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

AUDIT REPORT  
OF  
COUNTY SHERIFF  
PUTNAM COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
11/05/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark Frisbie Vacant	01-01-03 to 08-15-08
President of the County Council	Mitchell Proctor	01-01-07 to 12-31-08
President of the Board of County Commissioners	Kristina Warren Gene Beck	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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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 PUTNAM 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Putnam County for the year 2007.

STATE BOARD OF ACCOUNTS

August 20, 2008

COUNTY SHERIFF  
PUTNAM COUNTY  
AUDIT RESULT AND COMMENT

SUPPORTING DOCUMENTATION

Complete accounting records for the Sheriff's department were not available for audit due to being in the possession of other federal and state investigating governmental agencies. We were unable to perform sufficient audit procedures to establish complete validity and accountability of monies disbursed due to this unavailability of supporting documentation.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. (Accounting and Uniform Compliance Guidelines Manual for Counties if Indiana, Chapter 1)

COUNTY SHERIFF  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed by telephone on August 20, 2008, with Robert Hammerle, Attorney for Mark Frisbie, former Sheriff.