

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

AUDIT REPORT

OF

COUNTY SHERIFF

FRANKLIN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

11/14/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Dale Maxie	01-01-07 to 12-31-10
President of the County Council	Donald (Butch) Williams	01-01-07 to 12-31-08
President of the Board of County Commissioners	Louis E. Linkel Vacant Thomas Wilson	01-01-07 to 04-15-07 04-16-07 to 04-22-07 04-23-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FRANKLIN 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Franklin County for the year 2007.

STATE BOARD OF ACCOUNTS

October 16, 2008

COUNTY SHERIFF
FRANKLIN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping of the Sheriff's Cash Book, which were cited in prior audit reports, were again present during our period of audit:

1. Reconciliations of the record balances to the depository balances were incomplete and untimely.

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. The Monthly Reports of Collections were not timely filed with the County Auditor.

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)

3. There were a considerable number of posting errors. These errors included deposits not receipted, checks and receipts not recorded in the proper amounts, receipts not extended to the proper receipt classification, deposit date did not agree with receipt date, and voided receipts were actually deposited.

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COUNTY SHERIFF
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2008, with Dale Maxie, Sheriff; Susan Jones, Auditor; Thomas Wilson, President of the Board of County Commissioners; Eric Roberts, County Commissioner; Donald M. Vonder Meulen, County Commissioner; and Carroll Lanning, County Council member. The officials concurred with our audit finding.