

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
OHIO COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
11/17/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Eldon C. Fancher	01-01-07 to 12-31-10
President of the County Council	Douglas A. Baker	01-01-07 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO 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 Ohio County for the year 2007.

STATE BOARD OF ACCOUNTS

October 2, 2008

COUNTY SHERIFF
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following instances were noted relating to the December 31, 2007, cash reconciliation presented for examination:

1. Record balances were not reconciled to depository balances as of December 31, 2007. The cash reconciliation presented for examination did not show any outstanding checks; however, it was noted in a review of the checks that were cancelled by the Sheriff's depository that check 1700 for \$10.00 was not cancelled as of December 31, 2007.

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. Receipt 4981 was written for \$10.00; however, it was posted to the cash book for \$5.00. Also a receipt was not written or posted to the cash book for a deposit for \$13.50 on July 2, 2007.

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)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

3. Receipts 4985 to 4989 dated December 13 and 14, 2007, totaling \$35.00 were not deposited until January 18, 2008.

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. . . ."

COUNTY SHERIFF
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Eldon C. Fancher, Sheriff.