

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

AUDIT REPORT

OF

COUNTY SHERIFF

HANCOCK COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

11/19/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	C.K. Gray	01-01-07 to 12-31-10
President of the County Council	William Bolander	01-01-07 to 12-31-08
President of the Board of County Commissioners	Jack Heiden	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANCOCK 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 Hancock County for the year 2007.

STATE BOARD OF ACCOUNTS

October 27, 2008

COUNTY SHERIFF  
HANCOCK COUNTY  
AUDIT RESULT AND COMMENT

OLD OUTSTANDING CHECKS (WARRANTS) (Applies to Inmate Trust)

The Inmate Trust had two bank accounts. The second bank account was established in 2004 when the County started a new computer accounting software system. The original bank account has remained open to cover checks issued prior to the start of the new system. At December 31, 2007, 41 checks from the original bank account remained outstanding with the vast majority outstanding in excess of two years. The earliest of these checks was dated September 13, 2000. A similar comment appeared in prior Report B30390.

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."

COUNTY SHERIFF  
HANCOCK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 10, 2008, with C.K. Gray, Sheriff. The official concurred with our audit finding.