

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

AUDIT REPORT

OF

COUNTY SHERIFF

ST. JOSEPH COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

12/16/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Frank Canarecci	01-01-06 to 12-31-09
President of the County Council	Rafael Morton	01-01-07 to 12-31-08
President of the Board of County Commissioners	Steven Ross Mark A. Dobson	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
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TO: THE OFFICIALS OF ST. JOSEPH 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 St. Joseph County for the year 2007.

STATE BOARD OF ACCOUNTS

October 23, 2008

COUNTY SHERIFF
ST. JOSEPH COUNTY
AUDIT RESULT AND COMMENT

RECORD OF RECEIPTS AND DISBURSEMENTS OF THE COMMISSARY FUND

The St. Joseph County Sheriff shall maintain a record of receipts and disbursements of the Commissary Fund and this record is to be sent semiannually to the County Council. In the past the Sheriff has sent to the County Council a report of Commissary Fund transactions. This report shows the date of deposits and the date of withdrawals that were made from the Commissary Fund. There is no detail of the transactions, for example, vendor name and description of purchase.

Indiana Code 36-8-10-21(e) states: "The sheriff shall maintain a record of the fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record. The sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

COUNTY SHERIFF
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 23, 2008, with Frank Canarecci, Sheriff; and Debbie Pletcher, Inmate Trust Manager. The official response has been made a part of this report and may be found on page 6.



Saint Joseph County Police

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Curtis D. Weiland
Chief

John Botich
Asst. Chief

Frank Canarecci
Sheriff

TO: Mr. John Pajakowski
Indiana State Board of Accounts

FROM: Frank Canarecci, Sheriff

DATE: October 23, 2008

REF: Response to Audit

Please allow this letter to serve as our official response to the recent St. Joseph County Police Department's audit.

It was noted in both the official report and in our meeting on October 23rd, 2008 with you and Debbie Pletcher (SJCP fiscal and records officer) , that when we submit our semiannual commissary report to the county fiscal body, there is no specific detail of the transactions.

In staying in compliance with I.C. 36-8-10-21, we do realize the importance and need for more detail in this report. Coincidentally, we recently addressed this matter with our new commissary vendor, Keefe. They are providing our department with the software which will allow us to provide a detailed report of the receipts and disbursements. This detailed commissary report will then be provided to the county fiscal body.

Thank you for your "audit results and comments". We hope that our this response and action will fully correct your concern.

Respectfully,



Sheriff Frank Canarecci

cc: Debbie Pletcher