

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

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



FILED
01/15/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Tim Wilkerson	01-01-07 to 12-31-10
President of the County Council	Jerry Brewer	01-01-07 to 12-31-08
President of the Board of County Commissioners	Randy Gilmore Larry G. Bye	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CRAWFORD 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Crawford County for the year 2007.

STATE BOARD OF ACCOUNTS

December 16, 2008

COUNTY SHERIFF
CRAWFORD COUNTY
EXAMINATION RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The Inmate Trust Ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger. As of December 31, 2007, the Inmate Trust Ledger had \$1,656 more than the total of all the individual subsidiary ledgers.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS

Employees of the Sheriff's Department were receiving meals from the jail kitchen. These meals were not reported as fringe benefits to the Internal Revenue Service on the W-2 forms.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Each governmental unit is responsible for compliance with all rules, regulations, guidelines, and directives of the Internal Revenue Service and the Indiana Department of Revenue. All questions concerning taxes should be directed to these agencies. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2008, with Tim Wilkerson, Sheriff; and Russell W. Beals, Office Manager. The officials concurred with our audit findings.

The contents of this report were discussed on December 16, 2008, with Jerry Brewer, President of the County Council; and Larry G. Bye, President of the Board of County Commissioners.