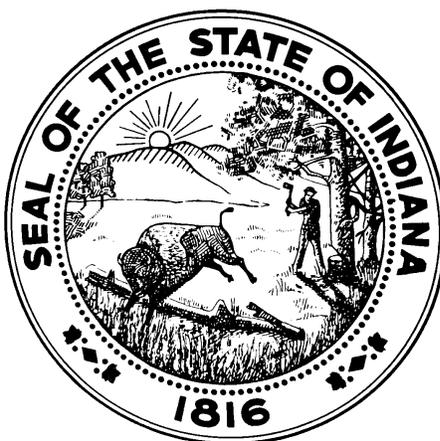


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY SHERIFF DEPARTMENT
OWEN COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED

07/28/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Chester H. Richardson III	01-01-07 to 12-31-10
President of the County Council	Michael L. Wood	01-01-08 to 12-31-09
President of the Board of County Commissioners	Wiley Truesdel George Jennings	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the County Sheriff Department for the period from January 1, 2008 to December 31, 2008, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Owen County for the year 2008.

STATE BOARD OF ACCOUNTS

April 23, 2009

COUNTY SHERIFF DEPARTMENT
OWEN COUNTY
AUDIT RESULTS AND COMMENTS

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the audit period:

Claims or invoices did not have evidence to support receipt of goods or services.

IC 5-11-10-1.6(c) states: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

INTERNAL CONTROLS

Controls over gun permit applications were insufficient. Instances were found where gun permit applications were missing during the year. The applications are prenumbered making it easy to determine if any are missing or omitted.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF DEPARTMENT
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 23, 2009, with Michael L. Wood, President of the County Council; George Jennings, President of the Board of County Commissioners; Chester H. Richardson III, Sheriff; Peggy Cradick, Bookkeeper; and Wiley Truesdel, County Commissioner.