

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

AUDIT REPORT

OF

COUNTY SHERIFF

CASS COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

07/31/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Gene L. Isaacs	01-01-07 to 12-31-10
President of the County Council	Ralph Anderson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Steven M. Kain Richard L. Rusk David S. Arnold	01-01-08 to 01-22-08 01-23-08 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 CASS COUNTY

We have audited the records of the County Sheriff 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 Cass County for the year 2008.

STATE BOARD OF ACCOUNTS

July 8, 2009

COUNTY SHERIFF
CASS COUNTY
AUDIT RESULTS AND COMMENTS

SUPPORTING DOCUMENTATION

Two of the twelve commissary disbursements tested totaling \$1,149 lacked adequate supporting invoices. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CREDIT CARD PROCEDURES

The County has a policy concerning the use of credit cards. However, the Sheriff's Department did not always follow the County's credit card policy. Not all itemized documentation was submitted to the County Auditor each month and credit card billing statements were not sent directly to the County Auditor for payment in accordance with the County's credit card policy.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2009, with Gene L. Isaacs, Sheriff; Kim Busard, Accounting Secretary; Ralph Anderson, President of the County Council; and David S. Arnold, President of the Board of County Commissioners. The officials concurred with our audit findings.