

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

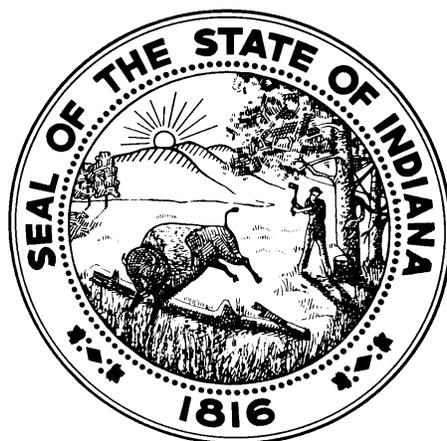
AUDIT REPORT

OF

COUNTY SHERIFF

ORANGE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

08/18/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Richard W. Dixon	01-01-07 to 12-31-10
President of the County Council	Alan Waynick James McDonald	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Donald R. Crockett	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF ORANGE 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 Orange County for the year 2008.

STATE BOARD OF ACCOUNTS

July 27, 2009

COUNTY SHERIFF  
ORANGE COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

Twenty five receipts were tested from the sheriff's cash book. Three of those receipts were deposited later than the business day following the receipt of funds. Twenty five inmate trust receipts were tested and seven of those receipts were deposited as much as four days later than the next business day.

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

BANK ACCOUNT RECONCILIATIONS

The Inmate Trust Fund did not reconcile to the bank account balances on December 31, 2008. The Inmate Trust Fund bank account balance is \$19.15 less than the Inmate Trust Fund records.

IC 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

At all times, the manual and/or 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)

OLD OUTSTANDING CHECKS

Our review of the bank reconciliations of the Inmate Trust Fund as of December 31, 2008, indicated checks outstanding from 2003.

IC 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."

IC 5-11-10.5-3 states: "Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board: (1) of finance of the political subdivision; or (2) the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

COUNTY SHERIFF  
ORANGE COUNTY  
AUDIT RESULTS AND COMMENT  
(Continued)

IC 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

UNCLAIMED PROPERTY

The Inmate Trust Fund has numerous accounts for inmates that have been released from the jail but left a balance in their inmate trust account. The balance in each account is less than fifty dollars and the oldest account is dated July 5, 1999. The inmate trust bookkeeper is keeping a list of the inmates names and amounts but the funds have not been turned over to the State of Indiana as unclaimed property.

IC 32-34-1-20(c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

IC 32-34-1-26 states (a): "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. Items of value of less than fifty dollars (\$50) may be reported by the holder in the aggregate. . . ."

COUNTY SHERIFF  
ORANGE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2009, with Richard W. Dixon, Sheriff. The official concurred with our audit findings.

The contents of this report were discussed on July 27, 2009, with Diann Mathers, Auditor; Donald R. Crockett, President of the Board of County Commissioners; and James McDonald, President of the County Council.