

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

AUDIT REPORT

OF

COUNTY SHERIFF

STARKE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

09/17/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Oscar O. Cowen	01-01-07 to 12-31-10
President of the County Council	Mark C. Smith	01-01-08 to 12-31-09
President of the Board of County Commissioners	Kevin Kroft Daniel D. Bridegroom	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF STARKE 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Starke County for the year 2008.

STATE BOARD OF ACCOUNTS

August 20, 2009

COUNTY SHERIFF  
STARKE COUNTY  
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls for receipts and disbursements of cash bonds by the Sheriff were insufficient as evidenced by a negative cash bond balance of \$4,482.74 at December 31, 2008. The Sheriff does not maintain any subsidiary records for cash bonds. Checks were made to the Knox City Court and Starke County Clerk for multiple bonds along with a detail of amounts by persons and cause numbers. No copies of the details were retained. A negative cash bond balance in the Sheriff's Cash Book would indicate that some of the cash bonds were over paid.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

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, Chapter 1)

COUNTY SHERIFF  
STARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2009, with Oscar O. Cowen, Sheriff; Sharon Lemke, Matron; Gina Albright, Office Manager; Daniel D. Bridegroom, President of the Board of County Commissioners; and Mark C. Smith, President of the County Council. The official response has been made a part of this report and may be found on page 6.

# Starke County Sheriff's Office

OSCAR O. COWEN, JR.  
Sheriff of Starke County

108 North Pearl Street  
Knox, Indiana 46534

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(574) 772-3772

STATE BOARD OF ACCOUNTS  
302 W. WASHINGTON ST.  
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INDIANAPOLIS, INDIANA 46204-2765

OFFICIAL RESPONSE OF EXIT CONFERENCE;  
STARKE COUNTY SHERIFF'S DEPARTMENT.

PRESENT AT THE MEETING:

OSCAR COWEN, SHERIFF  
SHARON LEMKE, MATRON  
CHIEF DISPATCHER  
GINA ALBRIGHT, OFFICE MANAGER  
ASSISTANT MATRON  
DANIEL BRIDEGROOM, PRESIDENT,  
STARKE CO. COMMISSIONER'S  
MARK SMITH, PRESIDENT  
STARKE CO. COUNCIL

AT THIS TIME WE HAVE ADJUSTED OUR RECORD KEEPING TO ISSUE SEPARATE CHECKS TO THE COURTS TO INCLUDE SEPARATE CAUSE NUMBERS AND CHARGES. WE HAVE ALSO BEEN MATCHING BOND TO PAYMENTS STARTING WITH THE YEAR 2007 AND HAVE FOUND SEVERAL BOND TO BE DOUBLE PAID. WE WILL CONTINUE TO WORK ON THE PROBLEMS UNTIL THE BOOKS ARE BALANCED.

RESPECTFULLY,



OSCAR O. COWEN  
SHERIFF, STARKE COUNTY