

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

AUDIT REPORT

OF

COUNTY SHERIFF

HOWARD COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

09/18/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Marshall D. Talbert	01-01-07 to 12-31-10
President of the County Council	Richard Miller	01-01-08 to 12-31-09
President of the Board of County Commissioners	Paul Raver David Trine	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 HOWARD 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 Howard County for the year 2008.

STATE BOARD OF ACCOUNTS

July 22, 2009

COUNTY SHERIFF  
HOWARD COUNTY  
AUDIT RESULTS AND COMMENTS

UNCLAIMED PROPERTY - INMATE TRUST

The Sheriff's Department Inmate Trust Account has old trust items that are distributable but remain unclaimed totaling \$9,850.73. The majority of these old trust items consist of outstanding checks with issuance dates beginning in 1996, issued to former inmates upon release from incarceration. The individual in charge of the Inmate Trust Account needs to file a report and submit the old trust items to the State Attorney General's Office 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(a) states in part: "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."

IC 32-34-1-27(a) states: "Except as provided in subsections (b) and (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

INMATE TRUST RECORDS

The balance of the individual inmate subsidiary records was \$5,573.79 less than the Inmate Trust Ledger control. The Sheriff should implement the necessary controls to ensure that the subsidiary records agree to the Inmate Trust Ledger control. If a variance is noted between any of these records, the responsible individual needs to identify the cause of the variance and make the necessary corrections.

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)

COUNTY SHERIFF  
HOWARD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2009, with Marshall D. Talbert, Sheriff; and Loretta L. Moon, Chief Matron. The officials concurred with our audit findings.