

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

AUDIT REPORT

OF

COUNTY SHERIFF

MIAMI COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

09/25/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kenneth Roland	01-01-07 to 12-31-10
President of the County Council	William E. Click Ralph Duckwall	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Gary D. Hawley Greg Deeds	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 MIAMI 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 Miami County for the year 2008.

STATE BOARD OF ACCOUNTS

August 25, 2009

COUNTY SHERIFF
MIAMI COUNTY
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger. The bank balance and the control ledger exceed the total of the subsidiary records by \$4,373 at December 31, 2008. A similar comment was noted in prior Report B32516.

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
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2009, with Rick Ploss, Assistant Jail Commander; Kenneth Roland, Sheriff; and Greg Deeds, President of the Board of County Commissioners. The officials concurred with our audit finding.