

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

AUDIT REPORT

OF

COUNTY SHERIFF

PULASKI 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>
Auditor	Thomas Shank Shelia Garling	01-01-08 to 12-31-08 01-01-09 to 12-31-12
Sheriff	Michael L. Gayer	01-01-07 to 12-31-10
President of the County Council	Rita Carpenter	01-01-08 to 12-31-09
President of the Board of County Commissioners	Michael T. Tiede Paul Grandstaff	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 PULASKI 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 Pulaski County for the year 2008.

STATE BOARD OF ACCOUNTS

September 1, 2009

COUNTY SHERIFF  
PULASKI COUNTY  
AUDIT RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The Inmate Trust Ledger currently reconciles with the bank, but the individual inmate records do not agree to the Inmate Trust Ledger. The individual inmate records in the subsidiary ledger are \$635.52 more than the control ledger and reconciled bank balance as of December 31, 2008. Similar comments were also made in prior Reports B33074 and B30670.

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 Indiana Counties, Chapter 1)

AUDIT TRAIL - INMATE TRUST, CASH DEPOSITS

Computer generated receipts for deposits into the individual inmate trust accounts are not maintained in chronological order. In addition, the Sheriff's Department was unable to produce a detailed listing of receipts of any kind. Names of inmates who make a deposit with a check, or money order, are listed on the bank deposit tickets, and therefore the corresponding deposit can be verified. Cash received on individual accounts can not readily be traced to a corresponding bank deposit, due to the summation of all cash collections on the deposit ticket.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of managements objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

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 of Indiana, Chapter 1)

COUNTY SHERIFF  
PULASKI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 1, 2009, with Michael L. Gayer, Sheriff; Paul Grandstaff, President of the Board of County Commissioners; Jay Sullivan, County Councilman; and Joan Shultz, Matron. The officials concurred with our audit findings.