

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

AUDIT REPORT

OF

COUNTY SHERIFF

PERRY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/05/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	L. Robert Glenn	01-01-07 to 12-31-10
President of the County Council	Pete Franzman	01-01-08 to 12-31-09
President of the Board of County Commissioners	Gary Dauby	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PERRY 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 Perry County for the year 2008.

STATE BOARD OF ACCOUNTS

September 23, 2009

COUNTY SHERIFF
PERRY COUNTY
AUDIT RESULTS AND COMMENTS

PRISONER MEAL ALLOWANCE

The Sheriff received \$50,523.75 in profit from prisoner meal allowance in 2008. However, beginning January 1, 2009, the Sheriff has a contract with the County and no longer profits from prisoner meals.

IC 36-2-13-2.8(b) states:

"If a county pays a sheriff compensation under this section, the county fiscal body shall make an appropriation in the usual manner from the county general fund for feeding prisoners. The sheriff or the sheriff's officers, deputies or employees may not make a profit from the appropriation."

SHERIFF COMMISSARY

When an inmate makes a purchase from the Jail Commissary a receipt is not issued. An order form for inmate purchases is used and retained for record keeping, but these forms are not prenumbered for accountability.

In 2008, the Sheriff did not submit semiannual reports of the Sheriff Commissary Fund to the County Council as required by IC 36-8-10-21(e).

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

IC 36-8-10-21(e) states in part:

"The Sheriff shall maintain a record of the fund's receipts and disbursements . . . The Sheriff shall semiannually provide a copy of this record of receipts and disbursements to the county fiscal body. The semiannual reports are due on July 1 and December 31 of each year."

COUNTY SHERIFF
PERRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2009, with L. Robert Glenn, Sheriff.