

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

AUDIT REPORT

OF

COUNTY SHERIFF

WASHINGTON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/19/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Claude C. Combs	01-01-07 to 12-31-10
President of the County Council	John D. Fultz Mark Manship	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Albert M. Goering Lana Sullivan	01-01-08 to 05-07-08 05-08-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WASHINGTON 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 Washington County for the year 2008.

STATE BOARD OF ACCOUNTS

November 5, 2009

COUNTY SHERIFF
WASHINGTON COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS - JAIL COMMISSARY

The Sheriff operates a Jail Commissary Fund. Jail inmates may purchase items from the Commissary. To purchase products, inmates are required to purchase a Commissary Card. A Commissary Card is the only method in which inmates may purchase products. When Commissary Cards are purchased, the money is posted to a Commissary Fund and deposited into a separate Commissary Fund bank account. The Jail Commissary Fund accounts for all sales of Commissary items. In addition, disbursements from the Jail Commissary Fund are made for merchandise for resale to inmates through the Commissary and for the purchase of items that benefit the Sheriff's Department. Since inmates are required to purchase Commissary Cards to make purchases, a part of the fund balance of the Jail Commissary Fund actually belongs to the inmates. At the current time, no procedures are in place to determine the amount of the Jail Commissary Fund balance that belongs to the inmates.

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)

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger and the subsidiary records do not agree. The ledger has \$3,556.91 more than the subsidiary records at December 31, 2008, because errors have been made in posting transfers from the Inmate Trust Fund to the Jail Commissary Fund.

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
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 29, 2009, with Claude C. Combs, Sheriff; and Gloria J. Combs, Secretary/Matron. The officials concurred with our audit findings.

The contents of this report were discussed on November 5, 2009, with Lana Sullivan, President of the Board of County Commissioners, and Mark Manship, President of the County Council.