

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

AUDIT REPORT

OF

COUNTY SHERIFF

FRANKLIN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Dale Maxie	01-01-03 to 12-31-10
President of the County Council	Donald (Butch) Williams Hollie Maxie	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Thomas Wilson Eric Roberts	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 FRANKLIN COUNTY, INDIANA

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 Franklin County for the year 2008.

STATE BOARD OF ACCOUNTS

September 28, 2009

COUNTY SHERIFF
FRANKLIN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping of the Sheriff's Cash Book, which were cited in the prior audit reports, were again present during our period of audit.

- (1) Record balances were not reconciled to depository balances accurately during the audit period.

IC 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

- (2) The Monthly Reports of Collections were not timely filed with the County Auditor.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2009, with Dale Maxie, Sheriff; Susan Jones, Auditor; Eric Roberts, President of the Board of County Commissioners; Hollie Maxie, President of the County Council; Tom Wilson, County Commissioner; Donald VonderMeulen, County Commissioner; Carroll Lanning, County Council. The officials concurred with our audit finding.