

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

AUDIT REPORT

OF

COUNTY SHERIFF

BOONE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/28/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Ken Campbell	01-01-07 to 12-31-10
President of the County Council	Steven Jacob	01-01-08 to 12-31-09
President of the Board of County Commissioners	Harold "Huck" Lewis Marc Applegate	01-01-08 to 05-23-09 05-24-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE 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 Boone County for the year 2008.

STATE BOARD OF ACCOUNTS

July 23, 2009

COUNTY SHERIFF  
BOONE COUNTY  
AUDIT RESULTS AND COMMENTS

OFFICIAL BOND

The amount of the official bond for the Sheriff was not in compliance with statutory requirements.

IC 5-4-1-5.1(b) states in part:

"Every elected or appointed officer, official, deputy, or employee of a political subdivision who is required under section 18 of this chapter to file an official bond for the faithful performance of duty, except the county recorder and deputies, and employees of the recorder, shall file the bond in the office of the county recorder. . . ."

Prior to July 1, 2009, IC 5-4-1-18(c) states in part:

"The fiscal bodies of the respective units shall fix the amount of the bond of . . . county treasurers, county sheriffs, circuit court clerks, township trustees, etc . . . as follows:

- (1) The amount must equal fifteen thousand dollars (\$15,000) for each one million dollars (\$1,000,000) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
- (2) The amount may not be less than fifteen thousand dollars (\$15,000) nor more than three hundred thousand dollars (\$300,000).

BANK RECONCILIATIONS

A comparison of the records to the bank account indicated the records were \$275 less than the bank account. This difference is categorized as an "unfounded error" on the bank reconciliation prepared by the Sheriff's department.

IC 5-13-6-1(e) states in part:

"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."

DEPOSITS - SHERIFF'S CASH BOOK

In several cases the receipt breakdown of cash, check, or money order was not consistent with the breakdown reported on the bank deposit slip.

IC 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

COUNTY SHERIFF  
BOONE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

INMATE TRUST RECORDS

Individual inmate trust accounts in conjunction with several other collections (i.e. medical payments, damage collections, miscellaneous collections, previously abandoned account, etc) are kept as a subsidiary record to the Inmate Trust Ledger, or control. The individual inmate trust accounts are comprised of the active inmate and abandoned inmate files. The other collections vary in nature but are either not associated with a specific inmate or cannot be identified as to their nature. The control ledger currently reconciles with the bank, but the subsidiary records do not agree to the control ledger.

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)

BANK ACCOUNT RECONCILIATIONS

Monthly reconciliations of the Commissary ledger to the bank account balances were not presented for January and February 2008. Reconciliations for the remaining months, March through December 2008, were attempted but were not completed.

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."

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 23, 2009, with Ken Campbell, Sheriff.