

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
CRAWFORD COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
01/19/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Tim Wilkerson	01-01-07 to 12-31-10
President of the County Council	Jerry Brewer	01-01-08 to 12-31-09
President of the Board of County Commissioners	Larry G. Bye	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF CRAWFORD COUNTY

We have examined the records of the County Sheriff for the period from January 1, 200, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Crawford County for the year 2008.

STATE BOARD OF ACCOUNTS

November 2, 2009

COUNTY SHERIFF
CRAWFORD COUNTY
EXAMINATION RESULT AND COMMENT

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 subsidiary records do not agree to the ledger. As of December 31, 2008, the Inmate Trust Ledger had \$4,033 more than the total of all the individual subsidiary ledgers.

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
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2009, with Tim Wilkerson, Sheriff; and Russ Beals, Office Manager. The officials concurred with our examination finding.