

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

AUDIT REPORT

OF

COUNTY SHERIFF

MARSHALL COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/12/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jon E. VanVactor	01-01-07 to 12-31-10
President of the County Council	Matthew Hassel	01-01-09 to 12-31-10
President of the Board of County Commissioners	Kevin Overmyer	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MARSHALL COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2009 to December 31, 2009, 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 Marshall County for the year 2009.

STATE BOARD OF ACCOUNTS

May 5, 2010

COUNTY SHERIFF
MARSHALL COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger does not reconcile with the bank at December 31, 2009, with the bank showing \$4,012.76 more than the ledger. Also, the subsidiary records do not agree to the ledger. We found a difference of \$389.04 at December 31, where the subsidiary records were more than the Trust Ledger. Similar comments have appeared in the last eleven reports.

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
MARSHALL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2010, with Jon E. VanVactor, Sheriff; and Marsha Wilson, Bookkeeper. The officials concurred with our audit finding.