

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

AUDIT REPORT

OF

COUNTY SHERIFF

JASPER COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
07/15/2010

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------------------|--|
| Sheriff | Orville J. Perry | 01-01-09 to 12-31-12 |
| President of the County Council | James Adamson Ronald Siphema | 01-01-09 to 05-31-09 06-01-09 to 12-31-10 |
| President of the Board of County Commissioners | Kendell Culp | 01-01-09 to 12-31-10 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF JASPER 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 Jasper County for the year 2009.

STATE BOARD OF ACCOUNTS

May 26, 2010

COUNTY SHERIFF
JASPER COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

As stated in prior Reports B24358, B25771, B30630, B32736, and B34655, internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient; the Sheriff's Department does not deposit inmate trust funds to a designated depository. All inmate trust fund transactions for receipts and disbursements flow through the Sheriff's Department's cash drawer.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 26, 2010, with Kendell Culp, President of the Board of County Commissioners; Cindy Shepherd, Administrative Assistant; and Orville J. Perry, Sheriff. The officials concurred with our audit finding.