

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

EXAMINATION REPORT  
OF  
COUNTY SHERIFF  
OHIO 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	Eldon C. Fancher	01-01-07 to 12-31-10
President of the County Council	Douglas A. Baker	01-01-09 to 12-31-10
President of the Board of County Commissioners	Connie J. Brown	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2009.

STATE BOARD OF ACCOUNTS

May 27, 2010

COUNTY SHERIFF  
OHIO COUNTY  
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances for the year 2009 were not presented for examination. In comparing the Sheriff's Cash Book month end fund balances to the depository balances for the year, and as of December 31, 2009, it was noted that the Sheriff's depository had assessed overdrawn balance fees of \$124 during the year. These fees have not been credited back to the account or repaid as of December 31, 2009. Also, a \$50 deposit in March 2009 was not receipted to the Cash Book.

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. 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  
OHIO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 27, 2010 with Eldon C. Fancher, Sheriff.