

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

AUDIT REPORT

OF

COUNTY SHERIFF

GRANT COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/29/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Darrell L. Himelick	01-01-07 to 12-31-10
President of the Board of County Commissioners	Mark E. Bardsley	01-01-09 to 12-31-10
President of the County Council	James E. McWhirt	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRANT 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Grant County for the year 2009.

STATE BOARD OF ACCOUNTS

June 2, 2010

COUNTY SHERIFF
GRANT COUNTY
AUDIT RESULTS AND COMMENTS

JEAN (JOINT EFFORT AGAINST NARCOTICS) TEAM AND CRIME CONTROL FUNDS

The JEAN Team Fund and the Crime Control Fund are maintained by the County Sheriff's Department. The JEAN Team Fund is used to supplement the JEAN Team's federal grant budget. The Crime Control Fund is used to supplement the Sheriff's General Fund budget.

Indiana Codes 36-2-7-15 and 36-8-10-21 provide statutory authority for the establishment of the Sheriff's Cashbook and the Commissary Fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside of the Office of the County Auditor. The Sheriff was informed that the County Auditor, as the Fiscal Officer for the County (IC 36-1-2-7) should maintain the JEAN Team Fund and the Crime Control Fund. A similar comment appeared in prior Report B35078.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

DEPOSITS

In numerous instances, Sheriff cashbook receipts were deposited later than the next business day.

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

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY SHERIFF
GRANT COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

CONDITION OF RECORDS

Void checks were not posted to the commissary ledger on the date voided. These entries were dated the date of the original transaction rather than the date the void was made. Also, three checks were incorrectly voided and shown as deposits in transit at December 31, 2009.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PENALTIES, INTEREST, AND OTHER CHARGES

The Inmate Work bank account was overdrawn twice during 2009, incurring charges of \$72.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 2, 2010, with Darrell L. Himelick, Sheriff. The official concurred with our audit findings.

The contents of this report were discussed on June 2, 2010, with James E. McWhirt, President of the County Council.