

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

AUDIT REPORT

OF

SHERIFF

KOSCIUSKO COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

08/04/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	William Goshert	01-01-07 to 12-31-10
President of the County Council	Robert Conley Ron Truex	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Harold Jones	01-01-08 to 12-31-10



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF KOSCIUSKO COUNTY

We have audited the records of the 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 Kosciusko County for the year 2009.

STATE BOARD OF ACCOUNTS

June 30, 2010

SHERIFF  
KOSCIUSKO COUNTY  
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit. The record balance did not balance to the bank at December 31, 2009, by \$994 (cash long). The subsidiary ledger is \$9,198.36 less than the control ledger.

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, Chapter 1)

SHERIFF  
KOSCIUSKO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2010, with Ronald Robinson, Administrator; and Aaron Rovenstine, Captain, Kosciusko County Sheriff Department. The officials concurred with our audit finding.