

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

AUDIT REPORT
OF
COUNTY SHERIFF
HAMILTON COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED

08/13/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Overdrawn Fund Balance.....	4
Inmate Trust Records	4
Penalties, Interest, and Other Charges (E911 Funds)	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Sheriff	Doug Carter	01-01-07 to 12-31-10
President of the County Council	Judy Levine Meredith Carter	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Steven A. Holt Steven C. Dillinger	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON 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 Hamilton County for the year 2009.

STATE BOARD OF ACCOUNTS

May 26, 2010

COUNTY SHERIFF
HAMILTON COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN FUND BALANCE

The fund balance of the Inmate Trust Fund was overdrawn in 2009.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

INMATE TRUST RECORDS

The financial records presented for audit were not reconciled to the bank or the detail of the inmate trust ledger. The inmate closeout residual ledger balances detailing funds held in trust by inmate totaled \$13,205.12 more than the reconciled bank balance of the inmate trust fund control ledger.

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)

PENALTIES, INTEREST, AND OTHER CHARGES (E911 FUNDS)

A late payment penalty was paid from the E911 Landline Fund to AT&T Capital Services on December 17, 2009. This penalty totaled \$1,634.07 and was for the late payment of the previous quarter's invoice.

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
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 1, 2010, with Doug Carter, County Sheriff, and Cheryl D. Garner, Administrative Assistant. The officials concurred with our audit findings.