

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

AUDIT REPORT

OF

COUNTY SHERIFF

OWEN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

08/19/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Condition of Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Chester H. Richardson III	01-01-07 to 12-31-10
President of the County Council	Michael L. Wood	01-01-09 to 12-31-10
President of the Board of County Commissioners	George Jennings	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF OWEN 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 Owen County for the year 2009.

STATE BOARD OF ACCOUNTS

June 7, 2010

COUNTY SHERIFF
OWEN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the Sheriff's Cash Book were present during our period of audit:

1. Transactions were not always posted correctly.
2. Month end totals were not always added.
3. Cash balances were not maintained throughout the year in the Cash Book.

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
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2010, with Chester H. Richardson III, Sheriff; Peggy Craddick, Bookkeeper; Michael L. Wood, President of the County Council; and George Jennings, President of the Board of County Commissioners. The officials concurred with our audit finding.