

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

AUDIT REPORT

OF

COUNTY SHERIFF

WASHINGTON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/03/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Claude C. Combs	01-01-07 to 12-31-10
President of the County Council	Mark Manship James Day	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Lana Sullivan John Mishler	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 WASHINGTON 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 Washington County for the year 2009.

STATE BOARD OF ACCOUNTS

August 5, 2010

COUNTY SHERIFF
WASHINGTON COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS – JAIL COMMISSARY

The Jail Commissary Fund should account for money generated from commissary sales. However, as stated in prior audit reports, the Washington County Jail Commissary Fund includes inmate trust funds.

To make purchases from the Jail Commissary Fund, inmates are required to purchase a Commissary Card. At the time the card is purchased, the money is disbursed from the inmate trust fund and deposited into the Jail Commissary Fund even though no merchandise has been sold. Therefore, the Jail Commissary Fund balance includes inmate trust funds. At the current time, no procedures are in place to determine the amount of the Jail Commissary Fund balance that belongs to the inmates.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

INMATE TRUST RECORDS

As stated in prior audit reports, individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. Errors have been made during current and prior audit periods for posting transfers from the Inmate Trust Fund to the Jail Commissary Fund and these errors have not been corrected. Therefore, the ledger and the subsidiary records do not agree. The ledger has \$4,822.33 more than the subsidiary records on December 31, 2009.

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)

COUNTY SHERIFF
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2010, with Claude C. Combs, Sheriff. The official concurred with our audit findings.

The contents of this report were discussed on August 5, 2010, with Sarah Bachman, Auditor; John Mishler, President of the Board of County Commissioners; and James Day, President of the County Council.