

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

AUDIT REPORT

OF

COUNTY SHERIFF

CLINTON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

09/08/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark Mitchell	01-01-07 to 12-31-10
President of the County Council	Steve Frey Steve Woods	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	William Beard	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON 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 Clinton County for the year 2009.

STATE BOARD OF ACCOUNTS

May 20, 2010

COUNTY SHERIFF  
CLINTON COUNTY  
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were found during the audit period:

- (1) Record balances were not accurately reconciled to depository balances during the year. Cash book balances were \$5,127.95 more than reconciled bank balances at December 31, 2009. Subsequent adjustment of bookkeeping errors resulted in cash book balances and reconciled depository balances being in agreement at April 30, 2010.

IC 5-13-6-1(e) states in part: "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."

- (2) There were a number of posting errors observed during the audit period. These errors included end of month ledger balances, as computed by the bookkeeper, not being carried forward correctly to the beginning of the following month and footing errors in calculating monthly receipts, disbursements and ending balances for individual cash book categories.

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, Chapter 14)

COUNTY SHERIFF  
CLINTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 20, 2010, with Mark Mitchell, Sheriff; Wanda Mitchell, Jail Matron; and Lonna Wilson, Bookkeeper. The officials concurred with our audit finding.