

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

AUDIT REPORT

OF

SHERIFF

PIKE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/14/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	G. Todd Meaders	01-01-07 to 12-31-10
President of the Board of County Commissioners	Dale E. Nalley	01-01-09 to 12-31-10
President of the County Council	Sharon Booth	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PIKE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Pike County for the year 2009.

STATE BOARD OF ACCOUNTS

August 12, 2010

SHERIFF
PIKE COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS - SHERIFF'S COMMISSARY ACCOUNT AND SHERIFF'S INMATE TRUST

The following deficiencies related to recordkeeping:

The Ledger of Receipts, Disbursements and Balances was not being maintained from May 2009 through December 2009 for the Sheriff's Commissary Account. Therefore, there was no ledger balance to reconcile to the bank statement. Likewise, the Ledger of Receipts, Disbursements and Balances for the Sheriff's Inmate Trust account was not being maintained.

The Sheriff's bookkeeper was not performing accurate bank reconciliations on a monthly basis. The bank reconciliation that was performed consisted of listing outstanding checks as of month end, subtracting that total from the bank statement balance, and reporting that as the record balance.

- (1) Record balances were not reconciled to depository balances during the current audit period.

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."

- (2) There was little to no postings of receipts or disbursements to ledgers.

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 1)

TIMELY RECORDKEEPING

The commissary ledger presented for audit had no posted transactions from July 29, 2009, until the current date and the inmate trust ledger had no posted transactions for 2009 or 2010.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with Indiana Code 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

SHERIFF
PIKE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary ledger for the inmate trust account. There was no Inmate Trust Control Ledger maintained for the audit year of 2009. The balance per the subsidiary records do not agree to the balance per the bank statement. At December 31, 2009, the balance per the subsidiary records exceeded the bank statement balance by \$431.78.

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)

BANK ACCOUNT RECONCILIATIONS - SHERIFF

Depository reconciliations of the fund balances to the bank account balances were not presented for audit. The Sheriff bookkeeper is not performing bank reconciliations properly. The bookkeeper receives the bank statement and records the outstanding checks on the bank statement, then shows this total as the checkbook balance. Ledgers were not maintained for the sheriff inmate trust and commissary to reconcile to the bank statement.

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
PIKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2010, with G. Todd Meadors, Sheriff; Sharon Booth, President of the County Council; and Dale E. Nalley, President of the Board of County Commissioners. The officials concurred with our audit findings.