

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

AUDIT REPORT

OF

COUNTY SHERIFF

PUTNAM COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

09/21/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Steve Fenwick	09-07-08 to 12-31-10
President of the County Council	Mitchell Proctor Darrel L. Thomas	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Gene Beck	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PUTNAM 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 Putnam County for the year 2009.

STATE BOARD OF ACCOUNTS

August 12, 2010

COUNTY SHERIFF  
PUTNAM COUNTY  
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust control amount in the Cash Book. The Cash Book currently reconciles with the bank. The subsidiary records have not been reconciled to the Cash Book since mid-2008.

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  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2010, with Steve Fenwick, Sheriff; Kristina Warren, member of the Board of County Commissioners; and Darrel L. Thomas, President of the County Council. The officials concurred with our audit finding.