

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

AUDIT REPORT

OF

COUNTY SHERIFF

MIAMI COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

11/10/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kenneth Roland	01-01-07 to 12-31-10
President of the County Council	Ralph Duckwall	01-01-09 to 12-31-10
President of the Board of County Commissioners	Greg Deeds	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI COUNTY

We have audited the records of the Miami 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Miami County for the year 2009.

STATE BOARD OF ACCOUNTS

August 19, 2010

MIAMI COUNTY SHERIFF
MIAMI COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS - INMATE TRUST

Receipts were deposited later than the next business day. Four out of six receipts tested were deposited from eight to seventeen days after the receipt date.

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

RECONCILIATION OF SUBSIDIARY LEDGERS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. At December 31, 2009, the control ledger reconciled with the bank, but the subsidiary records were \$5,150.43 less than the control ledger. A similar comment was noted in prior Reports B32516 and B34842.

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, Chapter 1)

MIAMI COUNTY SHERIFF
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2010, with Timothy S. Hunter, Acting Sheriff. The official concurred with our audit findings.