

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

SUPPLEMENTAL REPORT

OF

COUNTY SHERIFF

FRANKLIN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

01/03/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Dale Maxie	01-01-07 to 12-31-10
President of the County Council	Hollie Maxie	01-01-09 to 12-31-10
President of the Board of County Commissioners	Eric Roberts	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

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 Franklin County for the year 2009.

STATE BOARD OF ACCOUNTS

October 4, 2010

COUNTY SHERIFF
FRANKLIN COUNTY
AUDIT RESULTS AND COMMENTS

SHERIFF'S EMPLOYMENT CONTRACT

The only contract presented for audit for the salary of the Sheriff, Dale Maxie, was for the period January 1, 2008 to December 31, 2008. The terms of that contract are stated as being pursuant to Indiana Code 36-2-13-2-5. The contract states "the annual salary shall be \$71,936 based on 60% of the rate of pay for a full-time prosecutor." It further states that the "Sheriff shall receive all Sheriff tax warrant collection fees (as described in IC 6-8.1-8-3)."

There were no contracts presented for the sheriff for the audit years 2009 and 2010. The monies collected by the sheriff were not reported on his IRS form W-2 nor was he issued a form 1099.

IC 36-2-13-2-5 states:

- "(a) The sheriff, the executive, and the fiscal body may enter into a salary contract for the sheriff.
- (b) A sheriff's salary contract must contain the following provisions:
 - (1) A fixed amount of compensation for the sheriff in place of fee compensation.
 - (2) Payment of the full amount of the sheriff's compensation from the county general fund in the manner that salaries of other county officials are paid.
 - (3) Deposit by the sheriff of the sheriff's tax warrant collection fees (as described in IC 6-8.1-8-3) in the county general fund for use for any general fund purpose."

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

COUNTY SHERIFF
FRANKLIN COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings, and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping of the Sheriff's Cash Book, which were cited in the prior audit reports, were again present during our period of audit:

- (1) Record balances were not accurately reconciled to net depository balances.
- (2) The Monthly Reports of Collections were not timely filed with the County Auditor. Reports and related transfer checks were remitted up to four months late.

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."

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)

COUNTY SHERIFF
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed via telephone on October 4, 2010, with Dale Maxie, Sheriff.