

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

AUDIT REPORT

OF

COUNTY SHERIFF

WHITLEY COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/17/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark E. Hodges	01-01-07 to 01-01-14
President of the County Council	Kim Wheeler	01-01-10 to 12-31-11
President of the Board of County Commissioners	Michael D. Schrader Tom Rethlake	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF WHITLEY COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2010 to December 31, 2010, 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 Whitley County for the year 2010.

STATE BOARD OF ACCOUNTS

June 8, 2011

COUNTY SHERIFF
WHITLEY COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The detail of individual inmate trust balances exceeded the Sheriff's Inmate Trust Ledger balance by \$1,494.96 at December 31, 2010.

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 of Indiana, Chapter 1)

COUNTY SHERIFF
WHITLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2011, with Mark E. Hodges, Sheriff, and Marcia Dierks, Matron. The officials concurred with our audit finding.