

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

AUDIT REPORT

OF

COUNTY SHERIFF

WHITE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/30/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result(s) and Comment(s): Public Purchases	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John Roberts Patrick Shafer	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Richard Horton Dennis Carter	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	John Heimlich	01-01-10 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 WHITE 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of White County for the year 2010.

STATE BOARD OF ACCOUNTS

June 6, 2011

COUNTY SHERIFF
WHITE COUNTY
AUDIT RESULT(S) AND COMMENT(S)

PUBLIC PURCHASES

The Sheriff's Department purchased four Dodge Chargers on January 5, 2010, for \$76,884 without going through the quoting process.

Indiana Code 5-22-8-3 states in part:

Purchases between \$50,000 and \$150,000

Sec. 3. (a) This section applies only if the purchasing agent expects the purchase to be:

- (1) at least fifty thousand dollars (\$50,000); and
- (2) not more than one hundred fifty thousand dollars (\$150,000).

(b) A purchasing agent may purchase supplies under this section by inviting quotes from at least three (3) persons known to deal in the lines or classes of supplies to be purchased.

(c) The purchasing agent shall mail an invitation to quote to the persons described in subsection (b) at least seven (7) days before the time fixed for receiving quotes.

(d) If the purchasing agent receives a satisfactory quote, the purchasing agent shall award a contract to the lowest responsible and responsive offeror for each line or class of supplies required.

(e) The purchasing agent may reject all quotes.

(f) If the purchasing agent does not receive a quote from a responsible and responsive offeror, the purchasing agent may purchase the supplies under IC 5-22-10-10.

COUNTY SHERIFF
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2011, with John Heimlich, President of the Board of County Commissioners. The official concurred with our audit finding.