

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

AUDIT REPORT

OF

COUNTY SHERIFF

GRANT COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

07/26/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result(s) and Comment(s):	
Condition of Records – Sheriff’s Cashbook.....	4
Condition of Records – Commissary and Inmate Trust .....	4
JEAN (Joint Effort Against Narcotics) Team and Crime Control Funds .....	5
Deposits.....	5
Errors on Claims.....	5
Exit Conference.....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Darrell L. Himelick	01-01-07 to 12-31-14
President of the County Council	James E. McWhirt	01-01-10 to 12-31-11
President of the Board of County Commissioners	Mark E. Bardsley	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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF GRANT 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 Financial Report of Grant County for the year 2010.

STATE BOARD OF ACCOUNTS

June 28, 2011

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

**CONDITION OF RECORDS – SHERIFF'S CASHBOOK**

The following deficiencies relating to the recordkeeping of the Sheriff's Cashbook, were present during our period of audit:

- (1) There were several reconciling amounts which were never resolved and were still outstanding on the bank reconciliation.

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)

- (2) We noted instances of backdating checks and untimely remittances to the County Auditor.

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 of Indiana, Chapter 1)

- (3) Receipts were not designated as to money type received.

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 of Indiana, Chapter 1)

**CONDITION OF RECORDS – COMMISSARY AND INMATE TRUST**

Voided checks were not posted to the commissary or inmate trust ledger on the date voided. These entries were dated the date of the original transaction rather than the date the void was made. Recordkeeping errors noted during the audit included backdating of two bank interest receipts, duplicate posting of a receipt and an incorrectly voided check shown as a deposit in transit at December 31, 2010. A similar comment appeared in prior Report B37283.

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 of Indiana, Chapter 1)

COUNTY SHERIFF  
GRANT COUNTY  
AUDIT RESULT(S) AND COMMENT(S)  
(Continued)

***JEAN (JOINT EFFORT AGAINST NARCOTICS) TEAM AND CRIME CONTROL FUNDS***

The JEAN Team Fund and the Crime Control Fund are maintained by the County Sheriff's Department. The JEAN Team Fund is used to supplement the JEAN Team's federal grant budget. The Crime Control Fund is used to supplement the Sheriff's General Fund budget.

Indiana Codes 36-2-7-15 and 36-8-10-21 provide statutory authority for the establishment of the Sheriff's Cashbook and the Commissary Fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside of the Office of the County Auditor. The Sheriff was informed that the County Auditor, as the Fiscal Officer for the County (IC 36-1-2-7) should maintain the JEAN Team Fund and the Crime Control Fund. A similar comment appeared in prior Report B37283.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***DEPOSITS***

In numerous instances, Sheriff cashbook receipts were deposited later than the next business day. A similar comment appeared in prior Report B37283.

Indiana Code 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. . . ."

***ERRORS ON CLAIMS***

Some Sheriff Commissary Fund and JEAN Team Fund claims were not adequately itemized.

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY SHERIFF  
GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2011, with D. Michael Ross, Captain. The official concurred with our audit findings.

The contents of this report were discussed on June 28, 2011, with Mark E. Bardsley, President of the Board of County Commissioners, and James E. McWhirt, President of the County Council.