

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

EXAMINATION REPORT  
OF  
COUNTY SHERIFF  
POSEY COUNTY, INDIANA  
January 1, 2008 to December 31, 2010



**FILED**  
07/29/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	James Folz Greg Oeth	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Robert Gentil	01-01-08 to 12-31-11
President of the Board of County Commissioners	James Alsop John Sherretz W. Scott Moye	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-11



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF POSEY COUNTY

We have examined the records of the County Sheriff for the period from January 1, 2008 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Posey County for the year 2010.

STATE BOARD OF ACCOUNTS

May 11, 2011

COUNTY SHERIFF  
POSEY COUNTY  
EXAMINATION RESULTS AND COMMENTS

***OUTSIDE BANK ACCOUNTS***

The Sheriff's Department is holding money for reserve deputy activities and for canine donations in bank accounts separate from the County. The funds are not properly deposited to the County Treasurer, nor disbursed on warrants issued and attested by the County Auditor. A similar comment was made in several prior reports.

Indiana Code 36-2-10-9 states: "The treasurer shall receive money to which the county is entitled and shall disburse it on warrants issued and attested by the county auditor."

***DEPOSITS***

In numerous instances, receipts were deposited later than the next business day. Only one to four deposits were made per month, with receipts issued every day. In some instances, receipts amounting to \$17,000 were held up to a month before a deposit was made. For example, the total receipts for November and December 2010 and January 2011 totaled \$34,372.54 and the total deposits during January 2011 amounted to \$30,807.29. Additionally, tax warrant collections were not paid for at least seven months. Tax warrant collections for June 2010 to December 2010 were not paid till January 18, 2011. It was noted that a potential overdraft may have occurred based on checks issued to the County if the tax warrants had not been held for this period. A similar comment was made in prior reports.

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. . . ."

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were not presented for examination. A similar comment was made in prior reports.

Indiana Code 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."

COUNTY SHERIFF  
POSEY COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**PRESCRIBED FORM**

County Form 54, Sheriff's Cash Book, is not used in the manner prescribed.

1. Cash balances are not calculated or carried forward from month to month. At no time is a cash balance of any account known. Each month, receipts are totaled and that amount is remitted to the appropriate person or office with no indication of the ending cash balance.

Total receipts and disbursements in the Sheriff's Cash Book are to be totaled and posted at the bottom of each page on the lines provided. At the end of each month, amounts disbursed from each receipt account are to be posted at the bottom of the page on the line provided and deducted from the receipts to arrive at the cash balance for each receipt account and for total receipts.

2. Checks are not always recorded in the month the checks are written. They are, instead, posted to the month in which the receipts being distributed were received. In every month, checks written in the current month are split between postings in the current month and the prior month.

Checks should be posted daily as they are written.

A similar comment was made in the prior report.

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)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with Indiana Code 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
POSEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2011, with Greg Oeth, Sheriff. The official concurred with our findings.

The contents of this report were discussed on May 17, 2011, with James Folz, former Sheriff.