

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

AUDIT REPORT

OF

COUNTY SHERIFF

WABASH COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**  
08/05/2011



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>     | <u>Term</u>          |
|---|---------------------|----------------------|
| Sheriff   | Leroy W. Striker    | 01-01-07 to 12-31-10 |
|   | Robert E. Land      | 01-01-11 to 12-31-14 |
| President of the<br>County Council                | Michael B. Ridenour | 01-01-10 to 12-31-10 |
|   | James R. Kaltenmark | 01-01-11 to 12-31-11 |
| President of the Board of<br>County Commissioners | Barry J. Eppley     | 01-01-10 to 12-31-10 |
|   | Scott E. Givens     | 01-01-11 to 12-31-11 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH 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 Wabash County for the year 2010.

STATE BOARD OF ACCOUNTS

May 16, 2011

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

PERSONAL AND/OR EXCESSIVE EXPENSES - SHERIFF COMMISSARY FUND

The following expenditures from the Sheriff Commissary Fund appear to be personal/and or excessive:

|  |        |                         |
|--|--------|-------------------------|
| Department parties                         | \$     | 3,438                   |
| Donations to nongovernmental organizations |        | 2,233                   |
| Scholarships                               |        | 900                     |
| Golf outings and hole sponsorships         |        | 630                     |
| Flowers                                    |        | <u>89</u>               |
| <br>Total                                  | <br>\$ | <br><u><u>7,290</u></u> |

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Indiana Code 36-8-10-21(d) states in part:

"The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;

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

- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
  - (A) Substance abuse.
  - (B) Child abuse.
  - (C) Domestic violence.
  - (D) Drinking and driving.
  - (E) Juvenile delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under IC 36-2-13-5.5; or
- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8). . . ."

COUNTY SHERIFF  
WABASH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 16, 2011, with Leroy W. Striker, former Sheriff, and on May 17, 2011, with Robert E. Land, Sheriff. The officials concurred with our audit finding.