

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

AUDIT REPORT

OF

COUNTY SHERIFF

MIAMI COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

08/23/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kenneth F. Roland Timothy Miller	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Ralph Duckwall	01-01-10 to 12-31-11
President of the Board of County Commissioners	Greg Deeds Craig Boyer	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI 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 Miami County for the year 2010.

STATE BOARD OF ACCOUNTS

May 19, 2011

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

***RECONCILIATION OF SUBSIDIARY LEDGERS – INMATE TRUST***

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. On December 31, 2010, the control ledger was reconciled with the bank, but the subsidiary record balances were \$5,572 less than the control ledger. A similar comment was noted in prior Reports B30751, B32516, B34842, and B37764, with differences ranging from \$2,238 on December 31, 2006, to \$5,150 on December 31, 2009.

At all times, the manual and 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, Chapter 1)

***DEPOSITS – INMATE TRUST***

Receipts into inmate trust are received through two kiosks at the jail (one in the lobby and one in booking). These kiosks accept only cash or credit cards. Mailed payments by check or money order are also accepted. Credit card deposits to be credited to an inmate may also be made online. Credit card payments are credited to the bank account within two or three days. The department cleans out the kiosks and deposits the cash and mail receipts only once a month.

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. . . ."

***INTERNAL CONTROLS – INMATE TRUST***

Controls for receipts generated by the sheriff's inmate trust are insufficient. The Sheriff's Department has not developed and implemented procedures to establish a cutoff for inmate trust receipts and does not maintain supporting documentation sufficient to reconcile receipts to deposits.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

***TIMELY RECORDKEEPING – INMATE TRUST***

We noted instances of up to six weeks from the time of the original date of inmate sales transactions until entry on the records.

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 IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF  
MIAMI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2011, with Timothy Miller, Sheriff; Rick Ploss, Jail Administrator; Kim Brown, Matron; Craig Boyer, President of the Board of County Commissioners; and Ralph Duckwall, President of the County Council. The officials concurred with our audit findings.