

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

AUDIT REPORT

OF

COUNTY SHERIFF

JASPER COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/23/2011

TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Orville Perry Terry Risner	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Ronald Siphema	01-01-10 to 12-31-11
President of the Board of County Commissioners	Kendell Culp	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER 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 Jasper County for the year 2010.

STATE BOARD OF ACCOUNTS

May 18, 2011

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

FUNDRAISERS

The Jasper County Sheriff's Department collected \$4,295 in donations from local businesses to host a "Cops & Community Awareness Night." The funds were deposited into the Sheriff's Commissary Fund. Additionally, the County Commissioners minutes presented for audit did not indicate approval of the event nor did the minutes contain designation of control procedures and the responsible officials or employees.

The Attorney General held in Official Opinion No. 68 of 1961 that no further appropriation by other officials of government is necessary to expend monies donated for the specific purpose designated by the donor of the gift. Such donation should be receipted into a separate fund properly titled, such monies not to be commingled with any other monies.

Governmental units which conduct fund raising events should have the express permission of the governing body for conducting the fund raiser as well as procedures in place concerning the internal controls and the responsibility of employees or officials. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

INTERNAL CONTROLS

As previously stated in Report B30630, B24358, B25771, B32736, B34655, and B37211, controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. The Sheriff's Department does not deposit inmate trust funds in a designated depository. All inmate trust fund transactions for receipts and disbursements flow through the Sheriff's cash drawer.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2011, with Terry Risner, Sheriff; Pat Williams Chief Deputy; Cindy Shepherd, Administrative Assistant; and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit findings.