

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

AUDIT REPORT

OF

COUNTY SHERIFF

WARRICK COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

09/08/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Marvin Heilman Brett Kruse	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Gary Meier	01-01-10 to 12-31-11
President of the Board of County Commissioners	Don Williams	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARRICK 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2010.

STATE BOARD OF ACCOUNTS

August 18, 2011

COUNTY SHERIFF
WARRICK COUNTY
AUDIT RESULT AND COMMENT

ACCOUNTING RECORDS

Several posting errors were made in the disbursement of fees from the Sheriff's department to the County. In June, \$4,400 of Sheriff Sale Fees and \$90 of Work Release Fees were posted as disbursement of Cash Bonds. In August, \$10 of Fees Due County was posted as a disbursement of Work Release Fees. Special Death Benefits totaling \$4,735 for the entire year were posted each month as disbursements of Cash Bonds.

These errors were made because the computerized cash book software requires a category to be input at the time of data entry, but apparently does not always post the entry to the correct column, even though the check resulting from that entry is made out correctly. It was recommended to the bookkeeper that she manually verify the column totals at the end of each month to determine that all entries were made to the appropriate columns. The Bookkeeper stated that the software company will be contacted for follow up on this issue.

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)

COUNTY SHERIFF
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 27, 2011, with Sherry Boren, Sheriff's Bookkeeper, and on August 18, 2011, with Don Williams, President of the Board of County Commissioners; and Gary Meier, President of the County Council. The officials concurred with our audit findings.

The contents of this report were discussed on August 18, 2011, with L.B. Dugan, Auditor.