

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

AUDIT REPORT  
OF  
COUNTY SHERIFF  
VIGO COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
09/21/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jon R. Marvel Greg Ewing	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Kathy Miller Mark D. Bird	01-01-09 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Judith A. Anderson Michael Ciolli	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 VIGO 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Vigo County for the year 2010.

STATE BOARD OF ACCOUNTS

August 10, 2011

COUNTY SHERIFF  
VIGO COUNTY  
AUDIT RESULTS AND COMMENTS

***INMATE TRUST RECORDS***

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger.

The Inmate Trust Ledger balance at December 31, 2010, was \$14,306 more than the subsidiary records.

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 of Indiana, Chapter 1)

***EXCESS COMPENSATORY TIME***

Vigo County has a policy concerning compensatory time. Addendum #3 to the Vigo County Employee and Management Handbook Dated October 2007 states in part:

"Under the Fair Labor Standards Act (FLSA) section 7(o), public sector employers may provide compensatory time off in lieu of monetary overtime compensation. The compensatory time off must be at the rate of not less than one and a half (1.5) hours compensatory time off for each overtime hour worked.

The FLSA has ceilings, which is why we ask that compensatory time be used within thirty (30) working days of being earned.

The guidelines for compensatory time are as follows:

Four Hundred Eighty (480) hours of compensatory time off represents three hundred twenty (320) overtime hours worked for employees engaged in public safety, emergency response, or seasonal activity."

Our review of the employee service records for the Sheriff's department revealed that two deputies were allowed to accumulate more than 480 hours of compensatory time during 2010. The deputies did not use the compensatory time within 30 days of being earned.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF  
VIGO COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

**TRAVEL DISBURSEMENTS FROM COMMISSARY FUND**

A test of 16 disbursements made from the Commissary fund indicated an unallowable expenditure to Visa for travel costs incurred for:

1. Meal reimbursement in excess of the County maximum per diem in the amount of \$142.34; and
2. Two days of auto rental expense for days outside the approved conference dates in the amount of \$107.01.

Addendum #9 to the Vigo County Employee and Management Handbook Dated October 2007 states, in part,

" . . . Upon approval, reimbursement may include the following:

- a. Transportation costs attendant to travel, including toll charges, taxi fare, and parking.
- d. Meals will only be reimbursed for those that are not included in the conference registration agenda and per diem is only considered for travel requiring an overnight stay. Overnight is defined as 50 miles or more from the County office.

If a meal is provided, no subsistence shall be claimed for that meal. Computation of allowance for over-night travel is as follows:

Breakfast	\$ 6.50
Lunch	6.50
Dinner	13.00

\*A per diem of \$26 per day in a 24-hour increment is the maximum reimbursement."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

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, Chapter 1)

COUNTY SHERIFF  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2011, with Greg Ewing, Sheriff; Nancy Roberts, Office Manager; and Patricia Bauer, Matron. The officials concurred with our audit findings.