

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

AUDIT REPORT

OF

COUNTY SHERIFF

WELLS 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	Robert E. Frantz Monte L. Fisher	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Peter W. Cole	01-01-10 to 12-31-11
President of the Board of County Commissioners	Kevin S. Woodward	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WELLS 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 Wells County for the year 2010.

STATE BOARD OF ACCOUNTS

July 20, 2011

COUNTY SHERIFF  
WELLS COUNTY  
AUDIT RESULT AND COMMENT

**CREDIT CARD PAYMENTS AND PENALTIES, INTEREST, AND OTHER CHARGES**

An audit of the credit card activity of the Sheriff's Department disclosed the following items.

- (1) During the period January 1, 2009 through December 31, 2010, several credit card purchases were unpaid because of a lack of supporting documentation. The unpaid balance at December 31, 2010, was \$8,559. On May 26, 2011, the credit card balance of \$7,187 was paid in full which included \$1,764 of finance/interest charges. Through review of statements and discussion with the matron, we found no exception to the purchases made.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

- (2) In September 2009, \$2,407 was remitted to the credit card company but the payment was not credited to the account. The Sheriff's Department is attempting to recover this amount plus interest.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

- (3) Finance/interest charges totaling \$1,764 were paid to the credit card company on May 26, 2011, for the period April 7, 2009 to May 26, 2011.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
WELLS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 20, 2011, with Robert E. Frantz, former Sheriff; Monte L. Fisher, Sheriff; Paul I. Bonham, County Commissioner; and Peter W. Cole, President of the County Council.