

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
ADAMS COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
10/17/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Charles E. Padgett, Jr. Shane L. Rekeweg	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Thomas R. Krueckeberg Randy S. Colclasure	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Douglas L. Bauman	01-01-10 to 12-31-11



ADAMSONS OF ADAMS COUNTY
AN EQUAL OPPORTUNITY EMPLOYER

STATE OF INDIANA

STATE BOARD OF ACCOUNTS
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We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Adams County for the year 2010.

STATE BOARD OF ACCOUNTS

September 6, 2011

COUNTY SHERIFF
ADAMS COUNTY
EXAMINATION RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are maintained as a subsidiary record to the Inmate Trust Ledger. At December 31, 2010, the Inmate Trust Ledger balance exceeded the individual inmate balances by \$1,846. A similar comment appeared in prior Report B37429.

At all times, the manual and/or 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)

PRESCRIBED FORMS

In October 1995, a former Sheriff submitted for approval, computerized accounting forms for Commissary and Inmate Trust Funds. Approval was denied by the State Board of Accounts because the computerized records did not provide complete or reliable financial information. This accounting program is currently being used to account for financial activities of the County work release program. A similar comment appeared in prior Report B37429.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2011, with Charles E. Padgett, Jr., former Sheriff, and Shane L. Rekeweg, Sheriff. The officials concurred with our findings.