

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

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



**FILED**

10/19/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Robert Spence	01-01-07 to 12-31-14
Auditor	Phyllis Orman	01-01-09 to 12-31-12
President of the Board of County Commissioners	Tim J. Wilson	01-01-10 to 12-31-11
President of the County Council	John Cheesewright Michael A. Carty	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 VERMILLION COUNTY

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 Vermillion County for the year 2010.

STATE BOARD OF ACCOUNTS

September 12, 2011

COUNTY SHERIFF  
VERMILLION COUNTY  
EXAMINATION RESULTS AND COMMENTS

***BANK ACCOUNT RECONCILIATIONS - COMMISSARY FUND***

Fund balances and the bank account balances were not reconciled in 2009 or 2010. At December 31, 2010, the bank has \$2,831 less than is reported in the ledger. This is primarily due to posting errors. A \$2,310 adjustment given in prior audits has not been made. A receipt for \$677 was posted two times in 2010 and check number 2307 for \$73 was not recorded as a receipt when it was voided. Taking these three adjustments into consideration, the commissary account is still not reconciled as of December 31, 2010. It would be \$83 bank long.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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, Chapter 1)

***TRUST ITEMS OVER FIVE YEARS OLD***

The Sheriff deposits cash evidence in a separate bank account. Our review of this evidence on hand revealed that many items had been on hand for a period of five years or longer.

Indiana Code 32-34-1-20(c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned . . . (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable. . . ."

COUNTY SHERIFF  
VERMILLION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2011, with Phyllis Orman, Auditor; Tim J. Wilson, President of the Board of County Commissioners; Robert Spence, Sheriff; and Mary Nickels, Sheriff Department Bookkeeper.

The contents of this report were discussed on September 14, 2011, with Michael A. Carty, President of the County Council.