

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

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



FILED
10/25/2011

This report was originally filed on 10-25-11 and was reissued on 10-31-11. Corrections were made on pages 4 and 5.

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark Mitchell Jeff Ward	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Steve Woods	01-01-10 to 12-31-11
President of the Board of County Commissioners	William Beard Mike Beard	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 CLINTON 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 Clinton County for the year 2010.

STATE BOARD OF ACCOUNTS

June 23, 2011

COUNTY SHERIFF
CLINTON COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. The Sheriff's reconciled bank balances were short of civil cash book ledger balances by \$2,900.00. This was primarily the result of ledger balances being incorrectly carried forward from November 30, 2010 to December 1, 2010, in the amount of \$2,800.00 by the accounting software used by the Sheriff. The Sheriff was instructed to consult with the software vendor for the purpose of correcting errors of this nature on the ledgers. Subsequent review found that correction of error had been made and the reconciliation showed no difference at September 2011.

Indiana Code 5-13-6-1(e) states: "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)

INTERNAL CONTROLS - CASH BOND RECEIPTS

Receipts issued by the Sheriff's Department for cash bonds which are paid for by credit card are deposited to the bank account of the Clerk of the Circuit Court. To perform bank reconciliations at month end, the bookkeeper for the Sheriff's Department has to remove these receipts from her ledger by issuing a "negative" receipt.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines for Counties, Chapter 1)

COUNTY SHERIFF
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 23, 2011, with Lonna Wilson, Record Supervisor; Wanda Mitchell, Jail Matron; and Jeff Ward, Sheriff. The officials concurred with our audit findings.

The contents of this report were discussed on August 9, 2011, with Mike Beard, President of the Board of County Commissioner; Steve Woods, President of the County Council; Cathy Hamilton, Auditor; and Alan Dunn, Vice President of the County Council.