

B40497

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

AUDIT REPORT

OF

COUNTY SHERIFF

PIKE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
06/13/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Inmate Trust Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jeremy W. Britton	01-01-11 to 12-31-14
President of the County Council	Greg Willis	01-01-11 to 12-31-12
President of the Board of County Commissioners	Mark Flint	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF PIKE COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2011 to December 31, 2011, 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 Pike County for the year 2011.

STATE BOARD OF ACCOUNTS

May 24, 2012

COUNTY SHERIFF
PIKE COUNTY
AUDIT RESULT AND COMMENT

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. We found a difference of \$261 at December 31, where the subsidiary records were less than the Trust Ledger.

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)

COUNTY SHERIFF
PIKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 24, 2012, with Jeremy W. Britton, Sheriff; Mark Flint, President of the Board of County Commissioners; Greg Willis, President of the County Council; Ronald K. Wilson, County Auditor; and Ronnie J. Collins, Jail Commander.