

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

AUDIT REPORT

OF

COUNTY SHERIFF

WHITLEY COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
07/19/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark E. Hodges	01-01-11 to 12-31-14
President of the County Council	Kim H. Wheeler John M. Barrett	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Thomas B. Rethlake Donald A. Amber	01-01-11 to 12-31-11 01-01-12 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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WHITLEY 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 Whitley County for the year 2011.

STATE BOARD OF ACCOUNTS

May 22, 2012

COUNTY SHERIFF  
WHITLEY COUNTY  
AUDIT RESULT AND COMMENT

***INMATE TRUST RECORDS***

Individual inmate records are maintained as a subsidiary record to the Inmate Trust Ledger. At December 31, 2011, the Inmate Trust Fund balance was \$27,229.54 and the individual inmate balances totaled \$11,223.63, resulting in a variance of \$16,005.91. The majority of the variance is due to commissary sales not yet transferred to the Commissary Fund. However, the amount of sales has yet to be identified. A similar comment appeared in prior Report B38796.

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)

COUNTY SHERIFF  
WHITLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 22, 2012, with Mark E. Hodges, Sheriff; Marcia A. Dierks, Matron; John M. Barrett, President of the County Council; and Donald A. Amber, President of the Board of County Commissioners.