

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

AUDIT REPORT

OF

COUNTY SHERIFF

HAMILTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
08/17/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mark Bowen	01-01-11 to 12-31-14
President of the County Council	James Belden Steven Schwartz	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Christine Altman Steven Holt	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
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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 HAMILTON 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Hamilton County for the year 2011.

STATE BOARD OF ACCOUNTS

May 23, 2012

COUNTY SHERIFF  
HAMILTON COUNTY  
AUDIT RESULTS AND COMMENTS

***INMATE TRUST RECORDS***

The financial records presented for audit were reconciled to the depository balances; however, the subsidiary inmate trust ledger totaled \$6,861.80 less than reconciled bank balances.

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)

***DEPOSITS***

In numerous instances, receipts were deposited later than the next business day. Some deposits took more than five business days.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

***TRANSACTION RECORDING***

Some items, such as TelMate transactions, were not posted into the unit's records in the correct accounting period. The transactions occurred in November and December 2011 and were not posted until January 2012.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
HAMILTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2012, with Mark Bowen, Sheriff; Thomas Gehlhausen, Chief Deputy; and Cheryl Garner, Administrative Assistant. The officials concurred with our audit findings.