

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

AUDIT REPORT

OF

COUNTY SHERIFF

GRANT COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
08/22/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Darrell L. Himelick	01-01-11 to 12-31-14
President of the County Council	James E. McWhirt	01-01-11 to 12-31-12
President of the Board of County Commissioners	Mark E. Bardsley	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRANT 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 Grant County for the year 2011.

STATE BOARD OF ACCOUNTS

July 24, 2012

COUNTY SHERIFF  
GRANT COUNTY  
AUDIT RESULTS AND COMMENTS

***JEAN (JOINT EFFORT AGAINST NARCOTICS) TEAM AND CRIME CONTROL FUNDS***

The JEAN Team Fund and the Crime Control Fund are maintained by the County Sheriff's Department. The JEAN Team Fund is used to supplement the JEAN Team's federal grant budget. The Crime Control Fund is used to supplement the Sheriff's General Fund budget.

Indiana Codes 36-2-7-15 and 36-8-10-21 provide statutory authority for the establishment of the Sheriff's Cashbook and the Commissary Fund, respectively. These are the only two funds specifically authorized to be held by the County Sheriff outside the Office of the County Auditor. The Sheriff was informed that the County Auditor, as the Fiscal Officer of the County (IC 36-1-2-7) should maintain the JEAN Team Fund and the Crime Control Fund. A similar comment appeared in prior Report B38942.

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)

***BANK ACCOUNT RECONCILIATIONS - SHERIFF CASHBOOK***

Depository reconciliations of the Sheriff Cashbook fund balances to the bank account balances were incorrect. The monthly outstanding check lists included checks that had cleared the bank.

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 of Indiana, Chapter 1)

***SUPPLEMENTAL ANNUAL FINANCIAL REPORTS***

Supplemental Annual Financial Reports for the County Sheriff's Cashbook, Inmate Trust, and Commissary were not filed timely with the County Auditor.

Each office at the County is required to prepare a Supplemental Annual Financial Report at year-end to submit to the County Auditor so the transactions can be reported in the County's Annual Report. It is from the County's Annual Report that the financial statement is generated.

Indiana Code 5-11-1-4 concerning annual reports, states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

COUNTY SHERIFF  
GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 24, 2012, with Darrell L. Himelick, Sheriff. The official concurred with our audit findings.

The contents of this report were discussed on July 25, 2012, with Mark E. Bardsley, President of the Board of County Commissioners, and James E. McWhirt, President of the County Council. The officials concurred with our audit findings.