

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

AUDIT REPORT

OF

COUNTY SHERIFF

WABASH 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	Robert E. Land	01-01-11 to 12-31-14
President of the County Council	James R. Kaltenmark	01-01-11 to 12-31-12
President of the Board of County Commissioners	Scott E. Givens Brian K. Haupert	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF WABASH 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 Wabash County for the year 2011.

STATE BOARD OF ACCOUNTS

July 30, 2012

COUNTY SHERIFF  
WABASH COUNTY  
AUDIT RESULT AND COMMENT

***DEPOSITS***

In numerous instances, receipts were deposited later than the next business day. For example, receipts dated December 1 to December 7 totaling \$9,837.31 were deposited on December 7 and receipts dated December 7 to December 27 totaling \$16,404.15 were deposited on December 27. This resulted in deposits being made five to nineteen days late.

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. . . ."

COUNTY SHERIFF  
WABASH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 30, 2012, with Robert E. Land, Sheriff. The official concurred with our audit finding.