

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

EXAMINATION REPORT  
OF  
COUNTY SHERIFF  
UNION COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/28/2012



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Examination Results and Comments:	
Personal Expenses.....	4
Jail Commissary Fund – Copy of Records to Be Furnished to the County Council.....	4
Cash Overdraft .....	4
Inmate Trust Records .....	4
Unclaimed Property – Outstanding Inmate Trust Items .....	5
Sheriff's Commissary Unallowed Expenses .....	5-6
Exit Conference.....	7

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Eric Cantrell	01-01-11 to 12-31-14
President of the County Council	Alan Alcorn	01-01-11 to 12-31-12
President of the Board of County Commissioners	Paul Wiwi	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Union County for the year 2011.

STATE BOARD OF ACCOUNTS

September 17, 2012

COUNTY SHERIFF  
UNION COUNTY  
EXAMINATION RESULTS AND COMMENTS

***PERSONAL EXPENSES***

Sheriff's cell phone bills, specifically those for a County owned cell phone assigned to Sheriff's Deputy Dale Dishmond, were submitted that had personal as well as business calls made on the County owned cell phone from September 2011 through April 2012. Subsequently, the auditor's office notified Deputy Dishmond of the personal calls found on the bills and he repaid the county \$275.07 for the personal calls.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Governmental units should have internal controls in effect which provide reasonable assurance regarding proper execution of management's objectives and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***JAIL COMMISSARY FUND – COPY OF RECORDS TO BE FURNISHED TO THE COUNTY COUNCIL***

The County Sheriff did not submit the semi-annual report of Jail Commissary Fund to the County Council during the examination period, nor has the July 1, 2012 report been submitted.

Indiana Code 36-8-10-21(e) requires the sheriff to maintain a record of the jail commissary fund's receipts and disbursements. Such records shall be maintained on General Form No. 358, Ledger of Receipts, Disbursements and Balances. The Sheriff shall semiannually provide a copy of such record to the County Council.

The semiannual reports are due on July 1 and December 31 of each year.

***CASH OVERDRAFT***

At December 31, 2011, the Inmate Trust Fund had a cash overdraft balance of \$1,192.56.

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***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 \$1,850.04 at December 31, 2011, where the subsidiary records were more 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  
UNION COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

**UNCLAIMED PROPERTY - OUTSTANDING INMATE TRUST ITEMS**

The Inmate Trust Fund maintained at the Union County Sheriff's Department had several outstanding checks that were more than one year old. The balance of these outstanding checks was not paid or delivered to the Unclaimed Property Division in the Office of the Attorney General.

Indiana Code 32-34-1-20 provides that property becomes abandoned if held by the State or other government, governmental subdivision or agency, or public corporation or other public authority one (1) year after the property becomes distributable.

Indiana Codes 32-34-1-26 and 27 require a holder of property presumed abandoned and subject to custody as unclaimed property to report in writing and pay or deliver the property to the Attorney General.

**SHERIFF'S COMMISSARY UNALLOWED EXPENSES**

The Sheriff Commissary Fund had several disbursements that did not include any documentation, such as an invoice, receipts, bills, contracts, or other records to support the disbursements. There were also unallowed payments to an attorney, donations, and conference expenses for persons not employed by the County paid from commissary without being mutually agreed upon with the County fiscal body.

Indiana Code 36-8-10-21 (d) states:

"The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
  - (A) Substance abuse.
  - (B) Child abuse.

COUNTY SHERIFF  
UNION COUNTY  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

- (C) Domestic violence.
- (D) Drinking and driving.
- (E) Juvenile delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under IC36-2-13-5.5; or
- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8)."

COUNTY SHERIFF  
UNION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2012, with Eric Cantrell, County Sheriff; Lynn Browning, Matron; Gene Sanford, Auditor; Alan Alcorn, President of the County Council; and Paul Wiwi, President of the Board of County Commissioners. The officials concurred with our audit findings.