

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

AUDIT REPORT

OF

COUNTY SHERIFF

VERMILLION COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
10/22/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Robert Spence	01-01-11 to 12-31-14
President of the County Council	Michael A. Carty	01-01-11 to 12-31-12
President of the Board of County Commissioners	Tim J. Wilson	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VERMILLION 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 Vermillion County for the year 2011.

STATE BOARD OF ACCOUNTS

August 9, 2012

COUNTY SHERIFF  
VERMILLION COUNTY  
AUDIT RESULTS AND COMMENTS

***DEPOSITS***

Seven of the nine inmate trust receipts tested were deposited later than the next business day. Two of the eleven Sheriff's Cash Book Receipts tested were deposited later than the next business day.

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. . . ."

***TRUST ITEMS OVER FIVE YEARS OLD***

The Sheriff deposits cash evidence in a separate bank account. Our review of this evidence on hand revealed that many items had been on hand for a period of five years or longer but we could not determine the status of the case and our inquiries were unanswered.

Indiana Code 32-34-1-20 (c)(6) states: "For property or proceeds held by a court or a court clerk, five (5) years after the property or proceeds becomes distributable. The property or proceeds must be treated as unclaimed property under 32-34-3."

COUNTY SHERIFF  
VERMILLION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 9, 2012, with Robert Spence, Sheriff, and Shelly Smith, Matron.