

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

AUDIT REPORT

OF

COUNTY SHERIFF

BOONE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
10/24/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Ken Campbell	01-01-11 to 12-31-14
President of the County Council	Steve Jacob	01-01-11 to 12-31-12
President of the Board of County Commissioners	Jeff Wolfe Marc Applegate	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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TO: THE OFFICIALS OF BOONE 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 Boone County for the year 2011.

STATE BOARD OF ACCOUNTS

August 6, 2012

COUNTY SHERIFF  
BOONE COUNTY  
AUDIT RESULTS AND COMMENTS

***RECONCILIATION OF SUBSIDIARY LEDGERS - INMATE TRUST***

As of December 31, 2011, the subsidiary records for the inmate trust are \$2,239.39 less than the control account fund

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, Chapter 1)

***BANK ACCOUNT RECONCILIATIONS - COMMISSARY***

Depository reconciliations of the fund balances to the bank account balances indicated the fund balance was \$2,007.27 higher than the reconciled bank account balance.

Indiana Code 5-13-6-1(e) states in part: "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, Chapter 1)

COUNTY SHERIFF  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2012, with Ken Campbell, Sheriff; Brittany Hicks, Executive Secretary; and Shari Campbell, Matron. The Sheriff concurred with our audit findings.

The contents of this report were discussed on October 3, 2012, with Jeff Wolfe, County Commissioner; and W. B. Smith, County Councilman.