

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

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



**FILED**  
10/31/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John Lancaster	01-01-11 to 12-31-14
President of the County Council	Cathy Weschke	01-01-11 to 12-31-12
President of the Board of County Commissioners	Fred Walker	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF BLACKFORD COUNTY

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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Blackford County for the year 2011.

STATE BOARD OF ACCOUNTS

October 11, 2012

COUNTY SHERIFF  
BLACKFORD COUNTY  
EXAMINATION RESULT AND COMMENT

***INMATE TRUST RECORDS***

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger (County Sheriff's Report of Receipts and Disbursements). At the end of each month the Sheriff generates three reports: the Reconciliation Report, the County Sheriff's Report of Receipts and Disbursements, and the Resident's Balance Report. The ending balances did not agree among the three reports for any month in 2011.

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)

COUNTY SHERIFF  
BLACKFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 11, 2012, with John Lancaster, Sheriff; Deanna Hammond, Jail Administrator; and Cathy Weschke, President of the County Council. The officials concurred with our examination finding.