

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

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



FILED
12/21/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Claude C. Combs	01-01-11 to 12-31-14
President of the County Council	Mark Manship Benjamin Bowling	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	John D. Fultz David Brown	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 WASHINGTON 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 Results and Comments. The financial transactions of this office are reflected in the Financial Statement Examination Report of Washington County for the year 2011.

STATE BOARD OF ACCOUNTS

October 31, 2012

COUNTY SHERIFF
WASHINGTON COUNTY
EXAMINATION RESULTS AND COMMENTS

INTERNAL CONTROLS - JAIL COMMISSARY

The Jail Commissary Fund should be used to account for money generated from commissary sales. However, as stated in prior reports, the Washington County Jail Commissary Fund includes inmate trust funds.

To make purchases from the Jail Commissary Fund, inmates are required to purchase a commissary card. At the time the card is purchased, the money is disbursed from the inmate trust fund and deposited into the Jail Commissary Fund even though no merchandise has been sold. Therefore, the Jail Commissary Fund balance includes inmate trust funds. At the current time, no procedures are in place to determine the amount of the Jail Commissary Fund balance that belongs to the inmates.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

INMATE TRUST RECORDS

As stated in prior reports, individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. Errors have been made during current and prior periods for posting transfers from the Inmate Trust Fund to the Jail Commissary Fund and these errors have not been corrected. Therefore, the ledger and the subsidiary records do not agree. The ledger has more than the subsidiary records on December 31, 2011.

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)

REPORTS OF COLLECTIONS FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to six months after the collections were received by the Sheriff's department. As of October 23, 2012, collections received during the months of May through September had not been remitted to the County Auditor.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
WASHINGTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2012, with Claude C. Combs, Sheriff. The official concurred with our findings.

The contents of this report were also discussed on October 31, 2012, with David Brown, President of the Board of County Commissioners, and Benjamin Bowling, President of the County Council.