

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

AUDIT REPORT

OF

COUNTY SHERIFF

HARRISON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
06/27/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Rodney Seelye	01-01-11 to 12-31-14
President of the County Council	Gary Davis	01-01-12 to 12-31-13
President of the Board of County Commissioners	James Goldman Kenny Saulman	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2012 to December 31, 2012, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Harrison County for the year 2012.

STATE BOARD OF ACCOUNTS

April 18, 2013

COUNTY SHERIFF
HARRISON COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

As noted in the prior report, the inmate trust records are kept on a computerized system. Individual inmate records are kept as a subsidiary record to the Inmate Trust ledger. Individual inmate trust reports are run monthly. As of December 31, 2012, the balance of the individual inmate trust records, amounts identified as profits not remitted to the Sheriff's Commissary Fund, and amounts identified to be paid to Swanson for items purchased, totaled \$24,967.32. The net adjusted bank balance as of December 31, 2012, was \$48,942.41. The difference between the trust records and the net adjusted bank balance of \$23,975.09 could not be identified.

Indiana Code 5-13-6-1(e) states: "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 statement 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 of Indiana, Chapter 1)

COUNTY SHERIFF
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 21, 2013, with Carolyn Creal, Bookkeeper, and Rodney Seelye, Sheriff. The officials concurred with our audit finding.

The contents of this report were also discussed on April 18, 2013, with Kenny Saulman, President of the Board of County Commissioners, and Gary Davis, President of the County Council. The officials concurred with our audit finding.