

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

AUDIT REPORT

OF

COUNTY SHERIFF

MIAMI 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	Timothy Miller	01-01-11 to 12-31-14
President of the County Council	Ralph Duckwall	01-01-12 to 12-31-13
President of the Board of County Commissioners	Craig Boyer Joshua Francis	01-01-12 to 12-31-12 01-01-13 to 12-31-13



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF MIAMI 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 Miami County for the year 2012.

STATE BOARD OF ACCOUNTS

May 30, 2013

COUNTY SHERIFF  
MIAMI COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balance to the bank account balance were conducted; however, the reconciliation did not balance.

As of December 31, 2012, the bank account reconciliation identified cash short in the amount of \$493.31.

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 of Indiana, Chapter 1)

COUNTY SHERIFF  
MIAMI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 30, 2013, with Timothy Miller, Sheriff; Kim L. Brown, Matron; David Vitek, Chief Deputy; Joshua Francis, President of the Board of County Commissioners; and Ralph Duckwall, President of the County Council. The officials concurred with our audit finding.