

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

AUDIT REPORT

OF

COUNTY SHERIFF

CLAY COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
07/17/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Michael W. Heaton	01-01-11 to 12-31-14
President of the Board of County Commissioners	Charles Brown	01-01-12 to 12-31-12
	Paul Sindors	01-01-13 to 12-31-13
President of the County Council	Michael D. McCullough	01-01-12 to 12-31-12
	Larry Moss	01-01-13 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF CLAY 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 Clay County for the year 2012.

STATE BOARD OF ACCOUNTS

April 11, 2013

COUNTY SHERIFF  
CLAY COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were incorrect. At December 31, 2012, the reconciliation indicated unidentified cash long of \$7,444. While there were unidentified reconciling differences throughout the year, these differences were not consistent.

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."

COUNTY SHERIFF  
CLAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 11, 2013, with Michael W. Heaton, Sheriff, and Dee Smiley, Jail Matron.