

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

AUDIT REPORT

OF

COUNTY SHERIFF

KNOX COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
08/08/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon K. Duke Mindy S. Wessel	01-01-11 to 12-31-12 01-01-13 to 12-31-14
Sheriff	Michael Morris	01-01-11 to 12-31-14
President of the County Council	Steve Thais	01-01-12 to 12-31-13
President of the Board of County Commissioners	Kevin Meyer Rowe Sargent	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 KNOX 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Knox County for the year 2012.

STATE BOARD OF ACCOUNTS

July 10, 2013

COUNTY SHERIFF
KNOX COUNTY
AUDIT RESULTS AND COMMENTS

OUTSTANDING CHECKS FROM OLD BANK ACCOUNT AND UNCLAIMED PROPERTY

Prior Reports B39043, B34866, and B31326 had comments on cash necessary to balance between the Sheriff's cash book and the bank account as well as undeposited receipts. For 2011 and 2012 a new bank account was opened and a new cash book utilized to give the Sheriff's office the opportunity to properly reconcile the old cash book and bank account.

The old Sheriff's Cash Book bank account was held dormant while the unit identified the amounts of outstanding checks. Four old outstanding checks have been identified as meeting the requirements to be remitted to the Attorney General; however, the old bank account does not have enough cash available in the amount of \$5,138.13.

The county is responsible for remitting the total amount of property identified as unclaimed property to the Attorney General's Office.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (7) For property held by an state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

BANK ACCOUNT RECONCILIATION - SHERIFF COMMISSARY/INMATE TRUST

Depository reconciliations of the Sheriff Commissary/Inmate Trust Fund balances to the bank account balances were conducted; however, the reconciliation did not balance at December 31, 2012.

As of December 31, 2012, the Bank account reconciliation of the Sheriff Commissary/Inmate Trust identified cash necessary to balance in the amount of \$110.

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
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2013, with Michael Morris, Sheriff; Mindy S. Wessel, Auditor; Don Halter, Commissioner; and Steve Thais, President of the County Council. The officials concurred with our audit findings.