

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

AUDIT REPORT

OF

COUNTY SHERIFF

NOBLE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
08/09/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Unallowable Expenses	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Douglas A. Harp	01-01-11 to 12-31-14
President of the County Council	Donald Moore Wayne Clouse	01-01-12 to 01-13-13 01-14-13 to 12-31-13
President of the Board of County Commissioners	Joy LeCount Gary Leatherman	01-01-12 to 12-31-12 01-01-13 to 12-31-13



OFFICIALS OF NOBLE COUNTY
STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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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 Financial Statement and Federal Single Audit Report of Noble County for the year 2012.

STATE BOARD OF ACCOUNTS

July 15, 2013

COUNTY SHERIFF
NOBLE COUNTY
AUDIT RESULT AND COMMENT

UNALLOWABLE EXPENSES

The following expenses were made from the jail commissary fund that are not allowable under Indiana Code-36-8-10-21.

Promotional Goods for Sheriff's Department	\$ 4,953.91
Awards Night	1,087.50
Ring for Retiree	541.44
Retirement Party	130.00
Retirement Party Supplies	<u>75.65</u>
Total	<u><u>\$ 6,788.50</u></u>

Indiana Code 36-8-10-21(d) states:

"The sheriff, or the sheriff's designee at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses for operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animals training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;
- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
 - (A) Substance Abuse.
 - (B) Child Abuse.
 - (C) Domestic Violence.
 - (D) Drinking and Driving.
 - (E) Juvenile Delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under IC 36-2-13-5.5; or
- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

COUNTY SHERIFF
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 15, 2013, with Douglas A. Harp, Sheriff. The official indicated that he would be responding to the report but no Official Response was received.

The contents of this report were discussed on July 15, 2013, with Gary Leatherman, President of the Board of County Commissioners, and David Dolezal, County Commissioner.