

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

AUDIT REPORT

OF

COUNTY SHERIFF

ST. JOSEPH COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
08/21/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Michael D. Grzegorek	01-01-11 to 12-31-14
President of the County Council	Rafael Morton	01-01-12 to 12-31-13
President of the Board of County Commissioners	Andrew Kostielney	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ST. JOSEPH 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 St. Joseph County for the year 2012.

STATE BOARD OF ACCOUNTS

July 31, 2013

COUNTY SHERIFF
ST. JOSEPH COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS - INMATE TRUST/COMMISSARY

The County Sheriff's inmate trust/commissary collections were not deposited the next business day. For example, during the period July 10, 2012 to July 27, 2012, eleven of the twenty-three days' collections were deposited the same or next business day. Eight were deposited the second business day, three were deposited on the third business day, and one was six business days after the collection date. Large amounts of cash were included in the collection and deposit amounts. For example, the six day later deposit included \$2,928 cash. A similar exception was included in the prior Report B40957.

The County Sheriff explained to us that he addressed this issue after the prior audit and the inmate trust/commissary fiscal officer resigned August 17, 2012. A new fiscal officer was hired. Our sample test of collections to deposits performed during the new fiscal officer's term, showed every collection deposited the next business day. Our sample test period was December 12 to December 16, 2012.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY SHERIFF
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2013, with Michael D. Grzegorek, Sheriff, and Patty Godsey, Inmate Trust/Commissary Fiscal Officer. The contents of this report were also discussed on July 31, 2013, with Rafael Morton, President of the County Council, and Andrew Kostielney, President of the Board of County Commissioners. The officials concurred with our audit finding.