

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

AUDIT REPORT

OF

COUNTY SHERIFF

VIGO COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
08/23/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Gregory T. Ewing	01-01-11 to 12-31-14
President of the County Council	Kathy Miller Bill Thomas	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Michael Cioli Judy Anderson	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 VIGO 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 Vigo County for the year 2012.

STATE BOARD OF ACCOUNTS

July 18, 2013

COUNTY SHERIFF  
VIGO COUNTY  
AUDIT RESULTS AND COMMENTS

**COMPENSATION AND BENEFITS**

Payments were made for book keeping work conducted during the audit period for \$5,550; however, the wages paid were not reported to the proper authorities.

Payments were made for construction work that was performed by two County employees; the payments were for \$2,792 and \$2,200. Payments for services by County employees should be paid to the employee through the regular County payroll system, to ensure proper withholdings and reporting.

Payments for services provided by an organization should go directly to the organization and not to an individual employee of the organization. All payments for services should be supported by a written contract. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**BANK ACCOUNT RECONCILIATIONS**

Depository reconciliations of the Inmate Trust Fund to the bank account balances were conducted; however, the reconciliations did not agree. The reconciled bank balance was \$287 greater than the ledger balance at December 31, 2012.

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  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2013, with Gregory T. Ewing, Sheriff; Nancy Roberts, Office Manager; and Lt. Patricia Bauer, Jail Matron. The officials concurred with our audit findings.