

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

AUDIT REPORT

OF

COUNTY SHERIFF

CLARK COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/10/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Daniel Rodden	01-01-11 to 12-31-14
President of the County Council	Barbara Hollis	01-01-12 to 12-31-13
President of the Board of County Commissioners	Les Young Jack Coffman	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 CLARK 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 Clark County for the year 2012.

STATE BOARD OF ACCOUNTS

October 24, 2013

COUNTY SHERIFF
CLARK COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

Financial records presented for audit were incomplete and not reflective of the activity of the various Sheriff Department funds. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions.

Some of the deficiencies include:

1. Amounts reported on Supplemental CAR-1 forms were not in agreement with the records. Some of the funds were reported using year-end bank balances rather than record balances.
2. A bank reconciliation for the Sheriff Cash Account was presented for January 18, 2013, rather than December 31, 2012.
3. Receipts of \$154,664 for December 2012 were not recorded until January 2013. \$114,787 of this was a federal grant, which was not remitted to the County Auditor until January 18, 2013.
4. Grant receipts and disbursements of \$74,468 were run through the Commissary Fund, rather than being remitted to the County Auditor for inclusion in the proper grant fund.
5. Grant receipts were not remitted timely to the County Auditor.

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)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2013, with Daniel Rodden, Sheriff, and Diane Shahroudi, Secretary; and on November 4, 2013, with Jack Coffman, President of the Board of County Commissioners, and Barbara Hollis, President of County Council.