

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

AUDIT REPORT

OF

COUNTY SHERIFF

JEFFERSON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/12/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John I. Wallace	01-01-11 to 12-31-14
President of the County Council	William H. Hensler	01-01-12 to 12-31-13
President of the Board of County Commissioners	Julie Berry Thomas Pietrykowski	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 JEFFERSON 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 Jefferson County for the year 2012.

STATE BOARD OF ACCOUNTS

November 1, 2013

COUNTY SHERIFF
JEFFERSON COUNTY
AUDIT RESULT AND COMMENT

PUBLIC RECORDS RETENTION

The Sheriff did not retain a copy of the Inmate Trust Subsidiary Ledger for audit. The Inmate Trust bank account was in agreement with the control but could not be verified to the Subsidiary Ledger.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

COUNTY SHERIFF
JEFFERSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2013, with John I. Wallace, Sheriff. The official concurred with our audit finding.