

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

AUDIT REPORT

OF

COUNTY SHERIFF

DECATUR COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
04/11/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Greg Allen	01-01-11 to 12-31-14
President of the County Council	Ernest Gauck	01-01-12 to 12-31-14
President of the Board of County Commissioners	Rick J. Nobbe	01-01-12 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR 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 Financial Statement and Federal Single Audit Report of Decatur County for the year 2012.

STATE BOARD OF ACCOUNTS

February 20, 2014

COUNTY SHERIFF
DECATUR COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the cash book balance to the bank account balance for the Sheriff's Cash Book were conducted; however, the reconciliation did not balance. As of December 31, 2012, the bank account reconciliation identified cash long in the amount of \$101.90.

Indiana Code 5-13-6-1(e) states: "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 14)

COUNTY SHERIFF
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 20, 2014, with Greg Allen, Sheriff.