

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
RUSH COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
12/12/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jeffrey Sherwood	01-01-11 to 12-31-14
President of the County Council	Gerald Mohr	01-01-13 to 12-31-14
President of the Board of County Commissioners	Bruce Levi	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have examined the records of the County Sheriff for the period from January 1, 2013 to December 31, 2013, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Rush County for the year 2013.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 7, 2014

COUNTY SHERIFF
RUSH COUNTY
EXAMINATION RESULT AND COMMENT

ANNUAL REPORT

The Supplemental County Annual Report for 2013 for the Sheriff's Commissary fund contained errors and did not properly reflect the financial activity of the Sheriff's Commissary fund.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

COUNTY SHERIFF
RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2014, with Jeffrey Sherwood, Sheriff; Gerald Mohr, President of the County Council; and Bruce Levi, President of the Board of County Commissioners.