

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
BENTON COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
01/30/2015

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	B. L. Pritchett	01-01-11 to 12-31-14
President of the Board of County Commissioners	Bryan Berry	01-01-12 to 12-31-14
President of the County Council	Alan J. Adwell	01-01-12 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BENTON COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Benton County for the year 2012.

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

December 10, 2014

COUNTY SHERIFF
BENTON COUNTY
EXAMINATION RESULT AND COMMENT

RECEIPT ISSUANCE

Receipts were not always issued for money received on behalf of inmates and recorded in the Inmate Trust Account.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
BENTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 10, 2014, with B. L. Pritchett, Sheriff.