

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

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



**FILED**  
02/13/2015



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Robert J. Spence	01-01-11 to 12-31-14
President of the County Council	Michael A. Carty	01-01-13 to 12-31-14
President of the Board of County Commissioners	Tim J. Wilson	01-01-13 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VERMILLION 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 Vermillion County for the year 2013.

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

December 30, 2014

COUNTY SHERIFF  
VERMILLION COUNTY  
EXAMINATION RESULT AND COMMENT

***SUPPLEMENTAL ANNUAL REPORT***

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

The Sheriff did not complete the supplemental Annual Report correctly for the Sheriff's Commissary Fund, Sheriff Evidence Trust fund, and Sheriff Inmate Trust fund. The activity reported was for December only and not for the entire year. The department did not use the financial ledgers to compile the information. The December bank statement amounts were used for beginning cash balances, total deposits were used for receipts, and checks cleared were used for disbursements.

The supplemental annual report forms are submitted by other county offices and departments to be used by the county auditor to provide complete financial information for the annual report by reporting financial activity that is maintained outside of the county auditor's system. The supplemental annual reports are only to be submitted with financial activity that is not eventually accounted for in the county's general ledger system. (County Bulletin and Uniform Compliance Guidelines, January 2014, Vol. No. 391, Page 5)

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  
VERMILLION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 30, 2014, with Robert J. Spence, Sheriff.