

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

COUNTY SHERIFF

TIPTON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
05/08/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Sheriff	John Moses	01-01-11 to 12-31-14
	Tony Frawley	01-01-15 to 12-31-18
President of the County Council	Scott Friend	01-01-12 to 12-31-12
	Dennis Henderson	01-01-13 to 12-31-14
	James L. Powell	01-01-15 to 12-31-15
President of the Board of County Commissioners	Mike Cline	01-01-12 to 12-31-13
	Phil Heron	01-01-14 to 12-31-14
	Joe VanBibber	01-01-15 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

This report is supplemental to our examination report of Tipton County (County), for the period from January 1, 2012 to December 31, 2012. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the County Sheriff. It should be read in conjunction with our Financial Statement Examination Report of the County, which provides our opinion on the County's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

March 5, 2015

COUNTY SHERIFF
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation did not balance. As of December 31, 2012, the bank account reconciliation presented for examination indicated that reconciled bank balances were less than the County Sheriff's ledger balance by \$256.48.

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."

COUNTY SHERIFF
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 30, 2014, with Lea Stout, Jail Matron, and John Moses, County Sheriff, and on March 5, 2015, with Joe VanBibber, President of the Board of County Commissioners; James L. Powell, President of the County Council; and Gregg Townsend, County Auditor.