

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

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



FILED
07/23/2015

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Sheriff	Eldon C. Fancher Glen Potts	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the County Council	Douglas A. Baker Tamara J. Elbright	01-01-13 to 12-31-14 01-01-15 to 12-31-15
President of the Board of County Commissioners	Connie J. Brown	01-01-13 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF OHIO COUNTY

We have audited 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 Financial Statement Examination Report of Ohio County for the year 2013.

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

April 16, 2015

COUNTY SHERIFF
OHIO 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, 2013, the bank account reconciliation identified a cash long in the amount of \$210.

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
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 16, 2015, with Glen Potts, County Sheriff; Annie J. Jackson, Matron; Debra A. Cappel, County Auditor; Tamara J. Elbright, President of the County Council; and Connie J. Brown, President of the Board of County Commissioners.