

The background features a large, faint watermark of the Seal of the State Board of Accountancy, Indiana. The seal is circular, with the words "STATE BOARD OF ACCOUNTANTS" around the perimeter and "INDIANA" at the top. In the center is a figure holding a scale and a sword, surrounded by stars.

SHERIFF - FINANCIAL INFORMATION

**Newly Elected Sheriffs
December 2018**

Accountability Requirements



- Use Designated Depositories (IC 5-13-6)
- Deposit collections daily
 - Treasurer
 - Financial Institution
- Reconcile bank statements to records at least monthly.
- Remit at least monthly to the county treasurer (check)/auditor (ROC).

Budget



- IC 36-2-5
- Budget adopted by the county council (fiscal body)
 - Sheriff department
 - Jail
 - Salary Ordinance
- Appropriation and Fund Balances
- Additional Appropriations (IC 36-2-5-12)
- Department of Local Government Finance (DLGF) administers this process and gives final approval of the budget to county councils

Other Administration

- County Executive
 - Board of County Commissioners
 - Contracts
 - Purchasing Agency
 - Approve claims
 - Policies
- Fiscal Officer
 - County Auditor
 - Audit claims
 - Issue Warrants (checks)
 - Payroll
 - Deposit with Treasurer through Report of Collections process at the Auditor's office.



Auditor's Office



- Audit Claims

- Your County Auditor will be auditing your claims before payment
 - Complete
 - Invoice attached
 - Mathematically correct/ accurate
 - Proper approval
 - Sufficient Appropriation, if needed
 - Sufficient fund balance
- Payroll claims must also be complete, accurate and approved by appropriate personnel

Sheriff's Pension Funding

- Appropriations
- Employee Contributions (may be paid by employer)
- Service of Process Fees
 - IC 33-37-5-15
 - Fee: \$28 per case in-state (Clerk now collects)
 - \$60 out-of-state (Clerk now collects)
 - Transferred to the Auditor then the pension trustee
- Claims for Service
 - IC 33-37-7-11
 - Fee: \$13 paid by sheriff submitting a verified claim to the county council to be paid from the county's share of court costs.



Maximum Compensation
IC 36-2-13-17



- Sheriff's elected after November 1, 2010
- Total Compensation from:
 - County general fund
 - Tax warrant fees
 - Any other public source
- May not exceed the salary that a full time prosecuting attorney in the county would be paid by the state and county.

Financial Transactions

- Posting Ledgers
 - Cash Book, Commissary, Inmate Trust
- Reconciling control and detail ledgers
 - Inmate Trust
- Reconciling ledgers to bank statements (Example Handout)
 - Commissary
 - Inmate Trust
 - Sheriff Trust

