

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
COUNTY SHERIFF
PIKE COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
7/19/06

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	G. Todd Meadors	01-01-03 to 12-31-06
President of the County Council	Brian Davis	01-01-05 to 12-31-06
President of the Board of County Commissioners	Stephen Stidd	01-01-05 to 12-31-06



STATE OF INDIANA
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TO: THE OFFICIALS OF PIKE COUNTY

We have examined the records of the County Sheriff for the period from January 1, 2005 to December 31, 2005, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Pike County for the year 2005.

STATE BOARD OF ACCOUNTS

June 7, 2006

COUNTY SHERIFF
PIKE COUNTY
EXAMINATION RESULTS AND COMMENTS

JAIL COMMISSARY FUND

No record of receipts and disbursements for the jail commissary fund was presented for audit.

Indiana Code 36-8-10-21(e) requires the sheriff to maintain a record of the jail commissary fund's receipts and disbursements. Such records shall be maintained on General Form No. 358, Ledger of Receipts, Disbursements and Balances. The Sheriff shall semiannually provide a copy of such record to the county council. (County Bulletin and Uniform Compliance Guidelines, July 2001)

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

RECONCILIATION OF INMATE TRUST ACCOUNT

The subsidiary ledgers and the control account for the inmate trust account did not reconcile.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
PIKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2006, with G. Todd Meadors, Sheriff. He concurred with our examination findings.

The contents of this report were discussed on June 9, 2006, with Brian Davis, President of the County Council; and Stephen Stidd, President of the Board of County Commissioners.