

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

AUDIT REPORT  
OF  
COUNTY SHERIFF  
BLACKFORD COUNTY, INDIANA  
January 1, 2005 to December 31, 2005



**FILED**  
08/28/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Kevin A. Mahan Paul Whitesell (Interim) John Lancaster	01-01-03 to 07-06-05 07-07-05 to 07-20-05 07-21-05 to 12-31-06
President of the County Council	Cathy Weschke	01-01-05 to 12-31-06
President of the Board of County Commissioners	Robert O'Rourke Larry Hile	01-01-05 to 12-31-05 01-01-06 to 12-31-06



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

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 Examination Report of Blackford County for the year 2005.

STATE BOARD OF ACCOUNTS

July 10, 2006

CLERK OF THE CIRCUIT COURT  
BLACKFORD COUNTY  
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Audit Report B25722, and during the current audit period, receipts were often deposited later than the next business day. For the entire year, 42 deposits each were made to the bank accounts of the Sheriff's Trust Fund and the Inmate Trust Fund, an average of 3.5 deposits per month.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

SUPPORTING DOCUMENTATION

As stated in the prior Audit Report B25722, and during the current audit period several payments from the Commissary Fund were not supported by adequate documentation, such as receipts or invoices.

Supporting documentation such as receipts, canceled checks, tickets, 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 3)

CLERK OF THE CIRCUIT COURT  
BLACKFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2006, with John Lancaster, Sheriff; Larry Hile, President of the Board of County Commissioners; and Cathy Weschke, President of the County Council. The officials concurred with our audit findings.