

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

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



**FILED**  
10/10/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Paul Grandstaff	01-01-05 to 12-31-06
President of the County Council	Samuel Frain	01-01-05 to 12-31-06
President of the Board of County Commissioners	Michael Tiede	01-01-05 to 12-31-05



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF PULASKI COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Pulaski County for the year 2005.

STATE BOARD OF ACCOUNTS

August 14, 2006

COUNTY SHERIFF  
PULASKI COUNTY  
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The subsidiary records currently reconcile with the bank, but do not agree to the ledger.

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 of Indiana, Chapter 1)

COUNTY SHERIFF  
PULASKI COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2006, with Connie Risner, Jail Commander; Paul Grandstaff, Sheriff; and Richard Sommers, Commissioner. The officials concurred with our audit finding.