

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

AUDIT REPORT

OF

COUNTY SHERIFF

HENDRICKS COUNTY, INDIANA

January 1, 2004 to December 31, 2004



FILED

10/19/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	M. James Quearry	01-01-03 to 12-31-06
President of the County Council	Jay Puckett Larry Hesson	01-01-04 to 12-31-04 01-01-05 to 12-31-06
President of the Board of County Commissioners	Linda Palmer-Ryser Ed Schrier David Whicker	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2004 to December 31, 2004, 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 Hendricks County for the year 2004.

STATE BOARD OF ACCOUNTS

July 18, 2006

COUNTY SHERIFF
HENDRICKS COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

Controls for the inmate trust fund are not adequate. The general ledger beginning balance does not agree to the prior report ending balance. The general ledger report was not available after August 2004. The book balance on the reconciliation report is not supported by a general ledger report or by resident account balance reports.

Without the detail of inmate's account activity, we could not trace receipts and disbursements to the inmate accounts. Because the deposit slips lacked names or receipt numbers for the cash portion of deposits, we were unable to confirm that deposits of cash were made intact. Checks are not retained in sequential order but separated and attached to the reports covering the expenditures. Without a general ledger (control) report it was impossible to scan for all receipts and disbursements.

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
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2006, with M. James Quearry, Sheriff; and Paula Dummel, Matron. The officials concurred with our audit finding.