

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

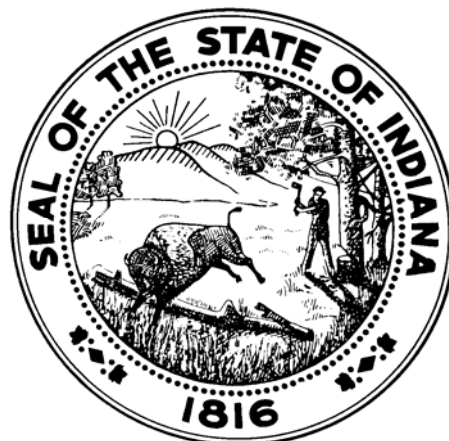
AUDIT REPORT

OF

COUNTY SHERIFF

WHITE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John Roberts	01-01-03 to 12-31-06
President of the County Council	John H. Mann	01-01-05 to 12-31-06
President of the Board of County Commissioners	John C. Heimlich	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE 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 White County for the year 2005.

STATE BOARD OF ACCOUNTS

August 21, 2006

COUNTY SHERIFF
WHITE COUNTY
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

Because of disorderly filing of subsidiary ledger pages, reconcilements could not be verified between the subsidiary ledgers and the control account. Officials were instructed to keep all the subsidiary ledger pages for any year together and to make regular reconcilements between the Inmate Trust Control and Subsidiary ledgers.

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
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2006, with John Roberts, Sheriff. The official concurred with our audit finding.