

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

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



**FILED**  
11/30/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Dale Maxie	01-01-03 to 12-31-06
President of the County Council	Donald (Butch) Williams	01-01-05 to 12-31-06
President of the Board of County Commissioners	Louis E. Linkel	01-01-05 to 12-31-06



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF FRANKLIN 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Franklin County for the year 2005.

STATE BOARD OF ACCOUNTS

November 8, 2006

COUNTY SHERIFF  
FRANKLIN COUNTY  
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping of the Sheriff's Cash Book, which were cited in the prior two audit reports, were again present during our period of examination:

- (1) Record balances were not reconciled to depository balances accurately during the examination period.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

- (2) There were a considerable number of posting errors. These errors included deposits not receipted, checks and receipts not recorded in the proper amounts, receipts not extended to the proper receipt classification, deposit date did not agree with receipt date, and voided receipts were actually deposited.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

- (3) The Monthly Reports of Collections were not timely filed with the County Auditor. Some reports were filed as much as four months after collection.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF  
FRANKLIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 8, 2006, with Dale Maxie, Sheriff; Thomas Wilson, County Commissioner; and Donald (Butch) Williams, President of the County Council.