

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

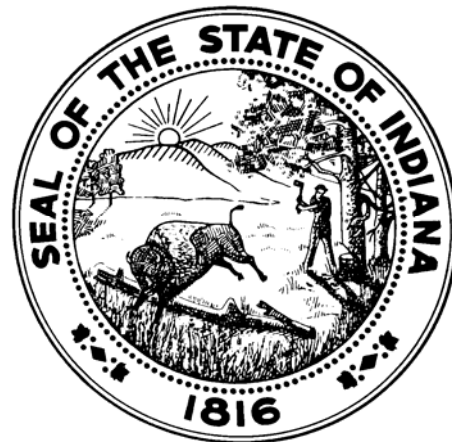
AUDIT REPORT

OF

COUNTY SHERIFF

SHELBY COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

12/27/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Tom DeBaun	01-01-03 to 12-31-06
President of the County Council	Sean Eberhart	01-01-05 to 12-31-06
President of the Board of County Commissioners	Doug Warnecke	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
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TO: THE OFFICIALS OF SHELBY 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 Shelby County for the year 2005.

STATE BOARD OF ACCOUNTS

November 22, 2006

COUNTY SHERIFF  
SHELBY COUNTY  
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS - CASH NECESSARY TO BALANCE

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently does not reconcile with the bank and the subsidiary records do not agree to the ledger. At December 31, 2004, the individual inmate trust accounts (detail) totaled \$359.55 more than the reconciled fund balance. That amount is cash short carried over from 2002 and 2003. Almost all of the 2004 errors were found and corrected. More errors were found and corrected in 2005 resulting in a lower shortage than in prior years. The inmate trust officer is now correcting errors as they occur and has a better understanding of the process. However, the inmate trust detail is still \$359.55 more than the reconciled bank balance.

At all times, the manual and/or 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  
SHELBY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 22, 2006, with Tom DeBaun, Sheriff. The official concurred with our audit finding.