

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

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



FILED
12/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Stephen Leverton Eric Cantrell	01-01-03 to 06-30-06 07-01-06 to 12-31-06
President of the County Council	Patricia Gentry Alan Alcorn	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Allen Paddock	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION 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 Union County for the year 2005.

STATE BOARD OF ACCOUNTS

November 27, 2006

COUNTY SHERIFF
UNION COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS - INMATE TRUST

As noted in the prior report, financial records presented for examination were incomplete and not reflective of the activity of the Inmate Trust Fund. The records presented did not provide sufficient information to examine or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions. Additionally, the bank reconciliation did not agree with the records.

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
UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2006, with Eric Cantrell, Sheriff; and Donna Leverton, Matron. The officials concurred with our examination finding.

The contents of this report were discussed on November 27, 2006, with Allen Paddock, President of the Board of County Commissioners; Alan Alcorn, President of the County Council; and Virginia Bostick, Auditor. The officials concurred with our examination finding.