

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

AUDIT REPORT

OF

COUNTY SHERIFF

OWEN 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	Harley E. Melton	01-01-03 to 12-31-06
President of the County Council	Patty Edwards	01-01-05 to 12-31-06
President of the Board of County Commissioners	Wiley Truesdel	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN 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 Owen County for the year 2005.

STATE BOARD OF ACCOUNTS

November 21, 2006

COUNTY SHERIFF
OWEN COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST - CASH NECESSARY TO BALANCE

At December 31, 2005, the individual inmate trust accounts totaled \$496 more than the reconciled fund balance. On January 5, 2006, the Sheriff deposited \$496, Receipt 15245, to balance the accounts.

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
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2006, with Harley E. Melton, Sheriff; Wiley Truesdel, President of the Board of County Commissioners; and Patty Edwards, President of the County Council. The officials concurred with our audit finding.