

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

AUDIT REPORT

OF

SHERIFF

JAY COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

05/09/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Todd Penrod Larry R. Newton, Jr.	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Marilyn Coleman	01-01-06 to 12-31-07
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited the records of the County Sheriff for the period from January 1, 2006 to December 31, 2006, 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 Jay County for the year 2006.

STATE BOARD OF ACCOUNTS

April 16, 2007

SHERIFF  
JAY COUNTY  
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

Prescribed Form 352 was not used for monies taken from persons being jailed. These collections were documented only on unapproved computer forms which were not filed in such a way to enable us to determine if all collections were receipted and 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 of Indiana, Chapter 1)

SHERIFF  
JAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 16, 2007, with Larry R. Newton, Jr., Sheriff; Todd Penrod, former Sheriff; Milo M. Miller, Jr., President of the Board of County Commissioners; and Marilyn Coleman, President of the County Council. The officials concurred with our finding.