

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

AUDIT REPORT

OF

COUNTY SHERIFF

RANDOLPH COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
07/26/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jay S. Harris	01-01-03 to 12-31-10
President of the County Council	Gerald Stephen Carlton Clevenger	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Ronald Chalfant David Lenkensdofer	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF RANDOLPH 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 Randolph County for the year 2006.

STATE BOARD OF ACCOUNTS

April 9, 2006

COUNTY SHERIFF  
RANDOLPH COUNTY  
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The control ledger does not reconcile with the subsidiary ledger nor to the bank.

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  
RANDOLPH COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 19, 2007, with Jay S. Harris, Sheriff; Jane A. Newbauer, Sheriff's Secretary; and Marla A. Moore, Assistant Jail Commander. The contents of this report were discussed on June 4, 2007, with David B. Kelly, Auditor; David Lenkendofer, President of the Board of County Commissioners; and Carlton Clevenger, President of the County Council. The officials concurred with our audit finding.