

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

AUDIT REPORT

OF

COUNTY SHERIFF

JENNINGS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
08/30/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Earl L. Taggart Stephan D. Hoppock	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Kenneth W. Pettit Edward Maschino	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Robert R. Willhite Richard B. Schneider	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jennings County for the year 2006.

STATE BOARD OF ACCOUNTS

July 3, 2007

COUNTY SHERIFF  
JENNINGS COUNTY  
AUDIT RESULTS AND COMMENTS

INMATE TRUST FUND

According to Sheriff's Department officials, the computer system for the Inmate Trust Fund can only print out the detail of outstanding inmate trust accounts for the current date. The Sheriff's Department did not print out a hard copy of the Inmate Trust Ledger anytime during the year and did not perform any procedures to reconcile the detail trust account with Inmate Trust Fund control.

We requested Sheriff Department officials print a detail Trust Ledger at April 25, 2007. We compared the outstanding trust with the amount of monies held in the Inmate Trust Fund on April 25, 2007. Our comparison showed \$4,961 more in outstanding trust items than cash available in the Inmate Trust Fund.

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)

DRUG BUY MONEY

The County provides \$600 per year to the Sheriff's Department for "Drug Buy Money." The Sheriff's Department uses "Drug Buy Money" in the investigation of certain crimes. No ordinance has been approved by the County authorizing the funding of a Buy Money Fund.

The County Bulletin and Uniform Compliance Guidelines, April 2001, provides the following guidelines regarding the accounting for "Buy Monies":

1. Under Indiana Code 36-1-3 an ordinance be passed allowing this type of program and associated expenditures;
2. An appropriation for such purpose be provided in the manner authorized by statute;
3. Petty cash fund procedures are followed as authorized by IC 36-1-8-3; and
4. A minimum documentation procedure be followed, similar to either:
  - (a) Guidelines for Confidential Expenditures, Appendix J, Indiana Criminal Justice Planning Agency Financial Guide; or
  - (b) Guidelines for Withdrawal of Money and Reporting Procedures of Enforcement Aid Fund Monies, Indiana State Police Department.

COUNTY SHERIFF  
JENNINGS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2007, with Stephan D. Hoppock, Sheriff; Jerry Shepherd, Chief Deputy Sheriff; Kim Lainhart, Matron; Jim Lamb, County Council member; Bob Willhite, County Commissioner; and Janice L. Ramey, Auditor.