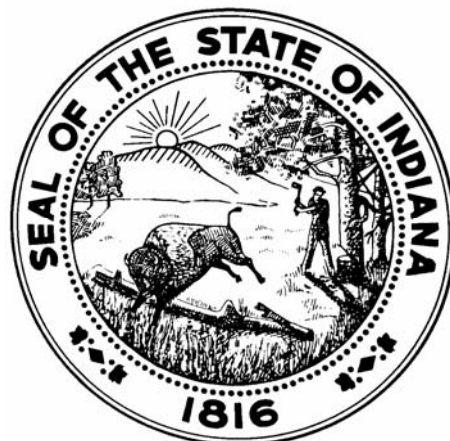


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY SHERIFF
FAYETTE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
09/27/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Franklin Jackson William Wayson	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Richard Pflum	01-01-06 to 12-31-07
President of the Board of County Commissioners	Russell Sidell, Jr. Chad Lee	01-01-06 to 12-31-06 01-01-07 to 12-31-07



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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Fayette County for the year 2006.

STATE BOARD OF ACCOUNTS

August 7, 2007

COUNTY SHERIFF
FAYETTE COUNTY
EXAMINATION RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust (Control) Ledger. The subsidiary records do not agree to the control ledger.

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)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances for Sheriff's Commissary and Sheriff's Inmate Trust funds were not presented for examination.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

COUNTY SHERIFF
FAYETTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2007, with William Wayson, Sheriff; and Beth King, Secretary. The officials concurred with our examination findings.