

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

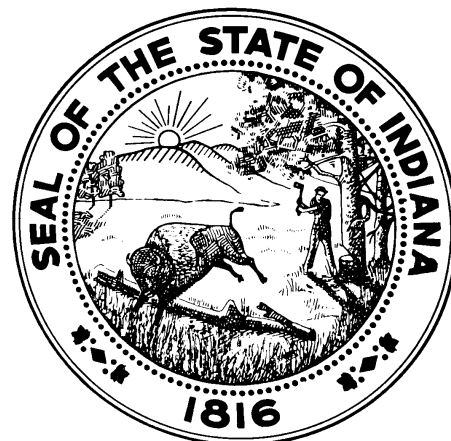
AUDIT REPORT

OF

SHERIFF

JAY COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

05/29/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Larry R. Newton, Jr.	01-01-07 to 12-31-10
President of the County Council	Marilyn Coleman	01-01-07 to 12-31-08
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-07 to 12-31-08



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, 2007 to December 31, 2007, 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 Jay County for the year 2007.

STATE BOARD OF ACCOUNTS

May 5, 2008

SHERIFF
JAY COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS AND CASH DISBURSEMENTS

Collections of cash bonds were made on behalf of two city courts. Such collections were remitted directly to the city courts without being deposited. Also, collections from prisoners who were not held overnight were repaid in cash, instead of being receipted and repaid by check.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds . . . in the depository or depositories selected by the . . . local boards of finance. . . ."

Disbursements, other than proper petty cash disbursements, shall be by check or warrant, not by cash or other methods unless specifically authorized by statute, federal or state rule. (Accounting and Uniform Compliance Guidelines Manual for Indiana Counties, Chapter 1)

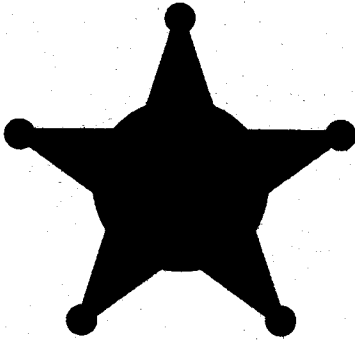
TIMELY DEPOSITS

Collections of filing fees were generally collected at the jail and remitted monthly to the courthouse for deposit. Similar fees for accident report fees, handgun permit applications, and vehicle identification number checks were generally remitted weekly.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

SHERIFF
JAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2008, with Larry R. Newton, Jr., Sheriff; Marilyn Coleman, President of the County Council; and Milo M. Miller, Jr., President of the Board of County Commissioners. The official response has been made a part of this report and may be found on page 6.



JAY COUNTY SHERIFF'S OFFICE

224 West Water Street
Portland, Indiana 47371
Telephone: (260) 726-8188
Fax: (260) 726-8103

Larry Ray Newton, Jr.
Sheriff

Robert Bicknell
Chief Deputy
Todd Penrod
Investigator
Bill Baldwin
911 Director

“ OFFICIAL RESPONSE ”

April 18, 2008

TO: State Board of Accounts

This letter is in response to the exit conference on April 10, 2008 in regards to the audit results by Barry Moore.

In reference to the comments on deposits and cash disbursements. Effective March 24, 2008, cash bonds for Dunkirk and Portland City Courts are now deposited into the Sheriff's Office fees. The administrative assistant then issues a check from the Sheriff's Office to the city courts for the amount of the cash bond. Also the collections from the inmates held overnight are now being receipted and paid by check, instead of by cash.

In reference to timely deposits. Effective March 24, 2008, fees for filing, accident reports, Handgun permit application, and vehicle identifications number checks are now given daily to the administrative assistant at the Sheriff's Office. The administrative assistant then deposits the money into the Jay County Sheriff's Office Fees.

Sincerely,

A handwritten signature in black ink, appearing to read "Larry R. Newton Jr.", written over a horizontal line.

Larry R Newton Jr.
Sheriff