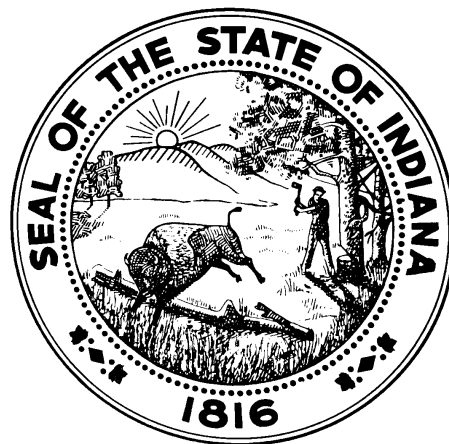


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY SHERIFF
MARSHALL 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	Jon E. VanVactor	01-01-07 to 12-31-10
President of the County Council	J. Frederick Lintner Matthew Hassel	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Kevin Overmyer Tom Chamberlin	01-01-07 to 12-31-07 01-01-08 to 12-31-08



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INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF MARSHALL COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Marshall County for the year 2007.

STATE BOARD OF ACCOUNTS

May 12, 2008

COUNTY SHERIFF
MARSHALL COUNTY
EXAMINATION RESULTS AND COMMENTS

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records are not being reconciled to the ledger and do not agree to the ledger. At December 31, 2007, the Inmate Trust ledger recorded \$3,674.20 more than the subsidiary ledger. This was also noted in the prior nine Reports B12190, B14447, B16729, B18762, B21607, B23424, B25578, B28804, B30538.

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)

CONDITION OF RECORDS - SHERIFF'S CASHBOOK

The financial records (Cash Book) presented for audit were incomplete and not reflective of the activity for January 2007 for the Civil Division of the Sheriff's Department. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions for January 2007. The bank balance did not reconcile to the records at December 31, 2006. However, beginning in February 2007, the Civil Division of the Department began recording transactions in a new software system. At December 31, 2007, all differences on the reconciliation were identified.

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 of Indiana, Chapter 1)

COUNTY SHERIFF
MARSHALL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 12, 2008, with Jon E. VanVactor, Sheriff. The official concurred with our audit findings.