

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

AUDIT REPORT

OF

COUNTY SHERIFF

HENDRICKS COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**  
06/12/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Dave Galloway	01-01-07 to 12-31-08
President of the County Council	Larry R. Hesson	01-01-07 to 12-31-08
President of the Board of County Commissioners	David A. Whicker	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS COUNTY

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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Hendricks County for the year 2007.

STATE BOARD OF ACCOUNTS

April 14, 2008

COUNTY SHERIFF  
HENDRICKS COUNTY  
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

As stated in prior Report B31283, the Sheriff's Commissary Account began using Quickbooks software in place of the prescribed forms, Ledger of Receipts, Disbursements and Balance (General Form 358) during 2007.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 14)

COUNTY SHERIFF  
HENDRICKS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 14, 2008, with Steve Wagner, Chief Deputy Sheriff; Megen Morgan, Jail Matron; and Rosemary Green, Bookkeeper. The officials concurred with our audit finding.