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

AUDIT REPORT

OF

COUNTY SHERIFF

MADISON COUNTY, INDIANA

January 1, 2007 to December 31, 2007

FILED

07/21/2008

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COUNTY OFFICIALS

Office	Official	Term
Sheriff	Ron Richardson	01-01-07 to 12-31-10
President of the County Council	Jeff Hardin	01-01-07 to 12-31-07
	John Bostic	01-01-08 to 12-31-08
President of the Board of County Commissioners	John Richwine	01-01-07 to 12-31-08

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MADISON 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Madison County for the year 2007.

STATE BOARD OF ACCOUNTS

June 3, 2008

COUNTY SHERIFF
MADISON COUNTY
AUDIT RESULTS AND COMMENTS

OFFICIAL BONDS

The official bond for the Sheriff, who was elected in 2007, was not filed in the Office of the County Recorder.

Indiana Code 5-4-1-5.1(b) states in part: "Every elected or appointed officer, official, deputy, or employee of a political subdivision . . . shall file the bond in the office of the county recorder. . . ."

USE OF PRESCRIBED FORMS

The prescribed or approved gun permit application and accident report receipts were not always completed properly. We were unable to determine if these monies were deposited intact because 9 out of the 10 receipts tested did not designate the classification of the payment.

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, Chapter 1)

Indiana Code 5-13-6-1(c) states in part: "Public funds deposited . . . shall be deposited in the same form in which they were received."

COUNTY SHERIFF
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 3, 2008, with Ron Richardson, Sheriff; and Rick Garrett, Captain.