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

AUDIT REPORT

OF

COUNTY SHERIFF

PARKE COUNTY, INDIANA

January 1, 2007 to December 31, 2007

FILED
08/25/2008

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COUNTY OFFICIALS

Office	Official	Term
Sheriff	D. Michael Eslinger	01-01-07 to 12-31-10
President of the County Council	Dale E. Gerrish	01-01-07 to 12-31-07
	James A. Rahn	01-01-08 to 12-31-08
President of the Board of County Commissioners	George Nicholas	01-01-07 to 12-31-08

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE 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 Parke County for the year 2007.

STATE BOARD OF ACCOUNTS

June 12, 2008

COUNTY SHERIFF
PARKE COUNTY
AUDIT RESULT AND COMMENT

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 do not agree to the ledger. As of December 31, 2007, the control ledger exceeds the subsidiary ledger by $7,058.40. The variance at December 31, 2006, was $6,239.28. The additional variance of $819.12 was the result of 2007 transactions.

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)

COUNTY SHERIFF
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2008, with James A. Rahn, President of the County Council; George Nicholas, President of the Board of County Commissioners; and Diana Hazlett, County Auditor. The officials concurred with our audit findings.