

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

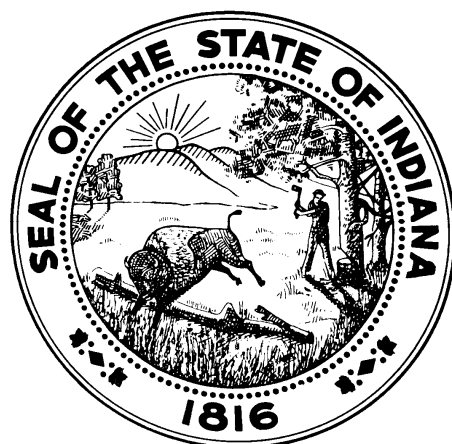
AUDIT REPORT

OF

COUNTY SHERIFF

VIGO COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

08/26/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Jon R. Marvel	01-01-07 to 12-31-10
President of the County Council	Robert Hellmann Darrick Scott	01-01-07 to 05-25-07 05-26-07 to 12-31-08
President of the Board of County Commissioners	Paul Mason David W. Decker	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO 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 Vigo County for the year 2007.

STATE BOARD OF ACCOUNTS

July 17, 2008

COUNTY SHERIFF
VIGO COUNTY
AUDIT RESULTS AND COMMENTS

OVERTIME AGREEMENT – MERIT OFFICERS

Jon R. Marvel, Sheriff, entered into an agreement with the merit officers in the Sheriff's office to pay the merit officers an overtime rate that exceeds the standard rate of one and a half times the employee's hourly rate. The agreement states that the overtime rate for all merit officers shall be equivalent to one and a half times the hourly rate, including longevity and clothing allowance, of the highest paid patrol officer on the department.

This agreement was not approved by the County Council or the County Commissioners at the time that it was implemented.

We requested that the County Council and or County Commissioners review the agreement and then take corrective action to ensure that each officer receives the proper amount of overtime pay.

Indiana Code 36-2-5-11(c) state:

"At its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body shall consider the statements and recommendations submitted by the county executive under section 4(b) of this chapter and shall then adopt an ordinance, separate from those adopted under subsection (b), fixing:

- (1) the compensation of all officers, deputies and other employees subject to this chapter; and
- (2) the number of deputies and other employees for each office, department, commission, or agency, except part-time and hourly rated employees, whose employment shall be limited only by the amount of funds appropriated to pay their compensation."

OVERTIME PAY – CORRECTIONAL OFFICERS

The County Sheriff's Department paid correctional officers for accumulated overtime on two occasions in 2007. In order to reduce calculation costs, the overtime pay was calculated at one fixed rate for all of the officers, instead of one and one-half times each officer's actual hourly rate.

We requested that the County determine whether each officer was underpaid or overpaid, per federal overtime regulations. The County has taken corrective action to ensure that each officer received the proper amount of overtime pay.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 5)

COUNTY SHERIFF
VIGO COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

DONATIONS

During 2007, Jon R. Marvel, Sheriff, donated \$300 to the Vigo County 4-H Club from the Sheriff's Commissary Fund.

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

SUPPORTING DOCUMENTATION

Several payments from the Sheriff's Commissary Fund were observed which did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Payments to restaurants and other vendors should have supporting documentation which includes an itemized list of the items purchased.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. As stated in prior Reports 27849 and 30779, the ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger.

The Inmate Trust Ledger balance at December 31, 2007, was \$18,226 more than the subsidiary records.

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
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 17, 2008, with Jon R. Marvel, Sheriff. The official concurred with our audit findings.