

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

EXAMINATION REPORT  
OF  
SHERIFF DEPARTMENT  
STARKE COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
09/15/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Oscar Cowen	01-01-07 to 12-31-10
President of the County Council	Bruce Fingerhut Mark Smith	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Kevin Kroft	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF STARKE COUNTY

We have examined the records of the Sheriff Department 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 Starke County for the year 2007.

STATE BOARD OF ACCOUNTS

May 27, 2008

SHERIFF DEPARTMENT  
STARKE COUNTY  
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances for the Sheriff's cash book were not presented for examination.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

ACCOUNTING RECORDS

Several posting errors were made in the Sheriff's cash book. Six checks totaling \$16,382 were issued but not posted to the record and three checks were posted to the record for an amount that did not agree with the check amount. The total difference in checks posted for the wrong amount was \$98.

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, Chapter 1)

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to seven months after the collections were received by the Sheriff's Department.

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)

SHERIFF DEPARTMENT  
STARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 27, 2008, with Oscar Cowen, Sheriff; Gina Albright, Office Manager; and Sharon A Lemke, Matron. The officials concurred with our examination findings.