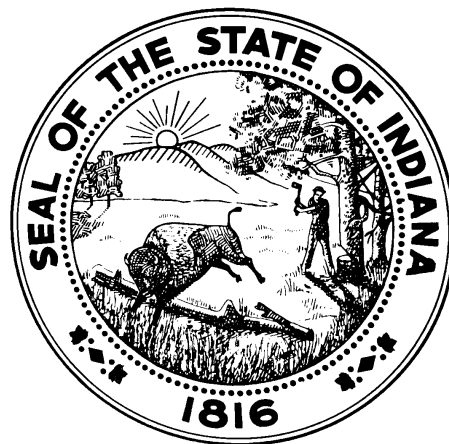


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF  
COUNTY SHERIFF  
JASPER COUNTY, INDIANA  
January 1, 2008 to December 31, 2008



**FILED**  
08/03/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Orville J. Perry	01-01-05 to 12-31-12
President of the County Council	James Adamson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Kendell Culp	01-01-08 to 12-31-09



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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2008 to December 31, 2008, 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 Jasper County for the year 2008.

STATE BOARD OF ACCOUNTS

July 2, 2009

COUNTY SHERIFF  
JASPER COUNTY  
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

As stated in prior Reports B30630, B24358, 25771 and B32736, internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient; the Sheriff's Department does not deposit inmate trust funds to a designated depository. All inmate trust fund transactions for receipts and disbursements flow through the Sheriff's Department's cash drawer.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2009, with Orville J. Perry, Sheriff; and Kendall Culp, President of the Board of County Commissioners. The officials concurred with our audit finding.