

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

AUDIT REPORT

OF

COUNTY SHERIFF

JAY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

09/30/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Larry R. Newton, Jr.	01-01-07 to 12-31-10
President of the County Council	Marilyn Coleman Gerald Kirby	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF JAY COUNTY, INDIANA

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 Jay County for the year 2009.

STATE BOARD OF ACCOUNTS

August 17, 2009

COUNTY SHERIFF  
JAY COUNTY  
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE

We noted two instances where receipts were not issued for collections for the Sheriff's Commissary Fund. We also noted numerous instances where Inmate Trust Fund receipts were not issued for money collected from persons being booked into the jail.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
JAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2009, with Larry R. Newton, Jr., Sheriff; Milo M. Miller, Jr., President of the Board of County Commissioners; and Gerald Kirby, President of the County Council. The officials concurred with our audit findings.