

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

AUDIT REPORT

OF

COUNTY SHERIFF

MARSHALL 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	Jon E. VanVactor	01-01-07 to 12-31-10
President of the County Council	Matthew Hassel	01-01-08 to 12-31-09
President of the Board of County Commissioners	Tom Chamberlin Kevin Overmyer	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF MARSHALL COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Marshall County for the year 2008.

STATE BOARD OF ACCOUNTS

August 26, 2009

COUNTY SHERIFF  
MARSHALL COUNTY  
EXAMINATION 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. We found a difference of \$5,128.98 at December 31, 2008, where the subsidiary records were less than the Trust Ledger. The difference has varied between \$2,366.18 and \$5,128.98. This was also noted in the prior ten reports dated back to 1998.

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  
MARSHALL COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2009, with Jon E. VanVactor, Sheriff; Susan S. Huff, Office Manager; and Marsha Wilson, Bookkeeper.