

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

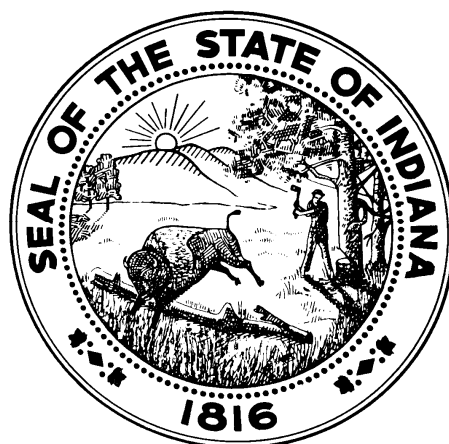
AUDIT REPORT

OF

COUNTY SHERIFF

VIGO COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/09/2009

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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	Darrick Scott Kathy Miller	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	David W. Decker (Vacant) Paul Mason	01-01-08 to 05-01-09 05-02-09 to 05-14-09 05-15-09 to 12-31-09



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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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, 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 Vigo County for the year 2008.

STATE BOARD OF ACCOUNTS

August 24, 2009

COUNTY SHERIFF
VIGO COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. As stated in prior reports, 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, 2008, was \$17,966 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 August 24, 2009, with Jon R. Marvel, Sheriff. The official concurred with our audit finding.