

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

AUDIT REPORT

OF

COUNTY SHERIFF

HARRISON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**  
11/19/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Mike Deatrick	01-01-07 to 12-31-10
President of the County Council	Carl L. Mathes Chris Timberlake	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	James Goldman	01-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF HARRISON 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Harrison County for the year 2008.

STATE BOARD OF ACCOUNTS

November 4, 2009

COUNTY SHERIFF  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS

FUND SOURCES AND USES

Grant receipts were incorrectly recorded in the Commissary Fund for the Police Reserves organization.

Funds were disbursed from Commissary Fund for expenses of the Police Reserves organization.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

INMATE TRUST FUND

The inmate trust records are kept on a computerized system. Individual inmate records are kept as a subsidiary record to the Inmate Trust ledger. Individual inmate trust reports are run monthly. As of December 31, 2008, the balance of the individual inmate trust records, amounts identified as profits not remitted to the Sheriff's Commissary Fund, and amounts identified to be paid to Swanson for items purchased, totaled \$23,095.10. The net adjusted bank balance as of December 31, 2008, was \$39,882.31. The difference between the trust records and the net adjusted bank balance of \$16,787.21 could not be identified.

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)

IC 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 statement provided by the respective depositories."

COUNTY SHERIFF  
HARRISON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

PENALTIES, INTEREST, AND OTHER CHARGES

Finance charges totaling \$641.58 were incurred and paid by the Sheriff's Commissary Fund. These finance charges were the result of the Sheriff's Department failing to pay the entire monthly balances owed on the Department's credit card.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Mike Deatrick, Sheriff, was requested to reimburse the amount of \$641.58 to the Sheriff's Commissary Fund. (See Summary, page 7)

SALES TAX

Sales tax was paid on some purchases made from the Sheriff's Commissary Fund.

Governmental funds generally are exempt from the payment of sales tax on qualifying purchases. Respective tax agencies should always be contacted concerning tax exemptions and payments. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
HARRISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 9, 2009, with Mike Deatrick, Sheriff. The official concurred with our audit findings.

The contents of this report were discussed on November 4, 2009, with James Goldman, President of the Board of County Commissioners; and Chris Timberlake, President of the County Council.

COUNTY SHERIFF  
HARRISON COUNTY  
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Mike Deatrick, Sheriff:			
Penalties, Interest, and Other Charges, page 5	\$ 641.58	\$	\$
Paid by Mike Deatrick, Sheriff,			
Receipt 18762, deposited September 9, 2009	<u>                    </u>	<u>641.58</u>	<u>                    </u> -
 Totals	 <u>\$ 641.58</u>	 <u>\$ 641.58</u>	 <u>\$ -</u>