

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

AUDIT REPORT

OF

COUNTY SHERIFF

MONROE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

02/10/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	James Kennedy	01-01-08 to 12-31-10
President of the County Council	Vic Kelson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Patrick Stoffers	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE 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 Monroe County for the year 2008.

STATE BOARD OF ACCOUNTS

October 28, 2009

COUNTY SHERIFF  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS

FUND LEDGER BALANCE

The investment account of \$8,000 has not been included in the Commissary ledger balance for reporting or reconciling. The Sheriff was instructed to include the \$8,000 as part of the total Commissary Fund balance.

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 statements provided by the respective depositories."

At all times, the manual and/or 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)

BANK ACCOUNT RECONCILIATIONS AND SUBMISSION TO COUNTY AUDITOR

The Sheriff was not performing a monthly reconciliation of fees collected to the bank balance. We also found that not all fees collected were being submitted monthly to the County Auditor as required. The Sheriff was instructed to write a check for \$58,280.70; the amount of the fees collected but not remitted to the County Auditor into the General Fund.

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 statements provided by the respective depositories."

At all times, the manual and/or 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  
MONROE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 30, 2009, with Scott McGlocklin, Karen S. Bridges, and Angela Dennison, bookkeepers; and on December 1, 2009, with Patrick Stoffers, President of the Board of County Commissioners; Iris Kiesling, County Commissioner, Vic Kelson, President of the County Council; Marty Hawk, Warren Henegar, Charles Newmann, and Geoff McKim, members of the County Council; David Schilling, Jeff Cockerill, and Kevin Dogan, County Attorneys. The officials concurred with our audit findings.