

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

AUDIT REPORT

OF

COUNTY SHERIFF

STARKE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

05/28/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Oscar O. Cowen	01-01-07 to 12-31-10
President of the County Council	Mark C. Smith	01-01-09 to 12-31-10
President of the Board of County Commissioners	Daniel D. Bridegroom	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STARKE COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2009 to December 31, 2009, 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 Starke County for the year 2009.

STATE BOARD OF ACCOUNTS

April 27, 2010

COUNTY SHERIFF
STARKE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS (SHERIFF'S CASH BOOK)

The December 2009 depository reconciliation of the fund balances to the bank account balances was not presented for audit.

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, Chapter 1)

COUNTY SHERIFF
STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 27, 2010, with Oscar O. Cowen, Sheriff; Daniel D. Bridegroom, President of the Board of County Commissioners; and Mark C. Smith, President of the County Council. The officials concurred with our audit finding.