

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

EXAMINATION REPORT
OF
COUNTY SHERIFF
BLACKFORD COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
10/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	John Lancaster	01-01-07 to 12-31-10
Auditor	Kathy J. Bantz	01-01-07 to 12-31-10
President of the County Council	Thomas S. Armstrong Bill Malott	01-01-08 to 12-31-08 01-01-09 to 12-31-10
President of the Board of County Commissioners	Robert F. O'Rourke Fred Walker Robert F. O'Rourke	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10



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TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have audited the records of the County Sheriff for the period from January 1, 2008 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 Examination Result and Comment. The financial transactions of this office are reflected in the Report of Blackford County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

August 2, 2010

COUNTY SHERIFF
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT

COMMISSARY DONATIONS

The Sheriff donated money from the Commissary Funds that does not appear to comply with the Indiana Code:

<u>Organization</u>	<u>Donations Year 2008</u>	<u>Donations Year 2009</u>
Chamber of Commerce	\$ 615	\$274
Blackford County Little League	300	300
4-H Fair Board	200	100
Blackford High School	500	530
Fort Wayne Zoo	228	-
Muncie Children's Museum	185	-
World Vision	-	150
YMCA	-	700
Blackford Baptist Academy	-	700
Hartford City Kiwanis	110	210
Totals	<u>\$ 2,138</u>	<u>\$ 2,964</u>

IC 36-8-10-21(d) states:

"The sheriff, or the sheriff's designee, at the sheriff's or the sheriff's designee's discretion and without appropriation by the county fiscal body, may disburse money from the fund for:

- (1) merchandise for resale to inmates through the commissary;
- (2) expenses of operating the commissary, including, but not limited to, facilities and personnel;
- (3) special training in law enforcement for employees of the sheriff's department;
- (4) equipment installed in the county jail;
- (5) equipment, including vehicles and computers, computer software, communication devices, office machinery and furnishings, cameras and photographic equipment, animals, animal training, holding and feeding equipment and supplies, or attire used by an employee of the sheriff's department in the course of the employee's official duties;

COUNTY SHERIFF
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT
(Continued)

- (6) an activity provided to maintain order and discipline among the inmates of the county jail;
- (7) an activity or program of the sheriff's department intended to reduce or prevent occurrences of criminal activity, including the following:
 - (A) Substance abuse.
 - (B) Child abuse.
 - (C) Domestic violence.
 - (D) Drinking and driving.
 - (E) Juvenile delinquency;
- (8) expenses related to the establishment, operation, or maintenance of the sex and violent offender registry web site under IC 36-2-13-5.5; or
- (9) any other purpose that benefits the sheriff's department that is mutually agreed upon by the county fiscal body and the county sheriff.

Money disbursed from the fund under this subsection must be supplemental or in addition to, rather than a replacement for, regular appropriations made to carry out the purposes listed in subdivisions (1) through (8)."

COUNTY SHERIFF
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2010, with John Lancaster, Sheriff; Kathy J. Bantz, Auditor; Robert F. O'Rourke, President of the Board of County Commissioners; and Bill Malott, President of the County Council. The officials concurred with our examination finding.