

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

AUDIT REPORT

OF

COUNTY SHERIFF

BOONE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

03/31/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Ken Campbell	01-01-07 to 12-31-10
President of the County Council	Steve Jacob	01-01-09 to 12-31-10
President of the Board of County Commissioners	Harold "Huck" Lewis Marc Applegate Charles Eaton	01-01-09 to 05-23-09 05-24-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Boone County for the year 2009.

STATE BOARD OF ACCOUNTS

May 18, 2010

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS - SHERIFF COMMISSARY

Monthly reconciliations of the Commissary ledger to the bank account balances were attempted, but were not completed. At December 31, 2009, the ledger balance was \$1,483.12 more than the reconciled bank account balances as 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 of Indiana, Chapter 1)

DISBURSEMENTS - SHERIFF COMMISSARY

The following items were noted from a review of the Sheriff Commissary disbursements:

1. There were a considerable number of posting errors. These errors included deposits not receipted or deposited, checks and receipts incorrectly posted.
2. Late fees and finance charges in the amount of \$253.10 were paid during 2009. These were reimbursed by the Sheriff in May 2009.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. 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)

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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;
- (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."

INMATE TRUST RECORDS

Individual inmate records are kept as a subsidiary record to the Inmate Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger. We found a difference of \$1,741.14 at December 31, where the subsidiary records were more than the Trust Ledger.

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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)

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENT

IC 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of E-911 fees. During our audit of these fees we found expenditures to be in noncompliance as follows:

Landline Fund:

- (1) Computer equipment for E911 director administrative duties;
- (2) A/C repair for E911 room and dispatch equipment room; and

Wireless Fund:

- (3) Building an office for E911 director.

IC 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee; and
- (5) an emergency telephone notification system under IC 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditure."

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

IC 36-8-16.5-41(a) states:

"A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

COUNTY SHERIFF
BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 21, 2010, with Ken Campbell, Sheriff. The official response has been made a part of this report and may be found on pages 9 through 11.

The contents of this report were discussed on July 21, 2010, with Charles Eaton, President of the Board of County Commissioners, and Steve Jacob, President of the County Council.



Boone County Sheriff's Office

Ken P. Campbell, Sheriff

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Gentlemen:

Thank you for the opportunity to review the report Mr. Bixler left with me last week.

Software we were able to purchase and get in place this in the first quarter of this year has allowed better and more timely reconciliations of Commissary. The new system in place, as Mr. Bixler noted, will allow for easier audits.

There were questions in Disbursements – Sheriff Commissary:

Item 2: Late Fees and finance charges of \$253.10

Attached please find a Deposit Slip of May 26, 2009 showing \$175 (\$136 Late Fee and \$39 Late Fee. I believe the \$136 was mislabeled and is the finance charge.) and \$258.20 (Reimbursement for Plane and Late Fee.) I believe this is the March 3 and April 3 \$39 late fee and \$136.10 Finance Charge Mr. Bixler and I discussed. These were reimbursements from my personal account to Commissary.

Item 3: Mr. Bixler advised that this item was to be removed as it had been resolved.

We had a question as to Inmate Trust Records.

There has been too much money in this account for several audits and, despite our best efforts to find where it belongs, we are unable to. This is in part, I believe, due to our change over from a manual to a computerized book-keeping system. How do we resolve the issue of too much money in this account?

There were questions as to the E-911 Expenditures:

Landline Fund:

Room Computer Equipment for 911 Director and A/C Repair for the E991 Room and Equipment

We take exception to this as IC 36-8-16-14(a) (Enhanced Fund) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) except as provided in subsection (c), the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software and data base provisioning;
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee;"

The computer equipment for the 911 Director allows the 911 Director to have a "PSAP Screen" to monitor all Calls for Service received via telephone and radio in the adjoining 911 PSAP and, if necessary, take supervisory action. It is, for all practical purposes, a limited Communications Officer Position or PSAP station. The A/C Repair for the 911 Center and Server Room are part of the communication infrastructure and voice and data communications equipment necessary to provide the emergency services. If we cannot keep the servers cool in the server room, the voice and data equipment will fail. The A/C is only for that portion of the facility.

Please let me know if this helps clear up these matters.

Respectfully,

A handwritten signature in black ink, appearing to read "Ken P. Campbell". The signature is written in a cursive style with a large initial "K" and a long, sweeping underline.

Ken P. Campbell
Sheriff



ONSECO.

BOONE COUNTY SHERIFF COMMISSARY FUND

DEPDS))

Payee:			
Check # (or EFT):		Date:	5-26-09
Amount:			
Description of Expense:			
\$175 (Cash)	\$136	Leak Fee	39 Leak Fee
\$50 (Cash)		Gravel Range Fee	
\$350		Lab Schools Retro Bill	Reimb
\$127.66		Starch Equip	Reimb
\$147.00		Comm Dir Uniform	Reimb.
\$238.00		Delv. Grant Writing	Contra Reimb
\$39.00		Grant Writing	Contra Reimb.
\$187.20		Retro Bill	Plane Tkt Reimb.
\$85.00		Retro Bill	Per Diem Reimb.
\$197.20		Inmate Towels	Reimb.
\$38.50		Inmate Property	Tubs - Reimb.
\$250.00		Zville Math Ch	Retro Bill Reimb
\$100.00		T-town Elem	Retro Bill Reimb.
\$100.00		Granville Wells	Retro Bill Reimb.
\$200.00		Drug Inv.	Reimb.
\$120.00		Dues	Reimb: IACP
\$231.39		Schaumburg Car	Reimb: Adventz Carol

(Ken C. Reimb.)

\$258.20 Campbell Reimb for Plane Leak Fee

2887.15