

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

AUDIT REPORT

OF

COUNTY SHERIFF

HAMILTON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

07/26/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Doug Carter	01-01-07 to 12-31-10
	Mark Bowen	01-01-11 to 12-31-14
President of the County Council	Meredith Carter	01-01-10 to 12-31-10
	James Belden	01-01-11 to 12-31-11
President of the Board of County Commissioners	Steve Dillinger	01-01-10 to 12-31-10
	Christine Altman	01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2010 to December 31, 2010, 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 Hamilton County for the year 2010.

STATE BOARD OF ACCOUNTS

May 19, 2011

COUNTY SHERIFF
HAMILTON COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

The financial records presented for audit were not reconciled to the bank or the detail of the inmate trust ledger. The inmate closeout residual ledger balances detailing funds held in trust by inmates totaled \$3,078.53 less than reconciled bank balances.

At all times, the manual and computerized records, subsidiary ledgers, control ledgers, 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 need to balance the fund. (Accounting and Uniform Compliance Guidelines Manuals for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 23, 2011, with Mark Bowen, Sheriff, and Cheryl Garner, Administrative Assistant. The officials concurred with our audit finding.

The contents of this report were discussed on May 31, 2011, with Dawn Coverdale, Auditor, and Robin Mills, Chief Deputy Auditor.