

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

AUDIT REPORT

OF

COUNTY SHERIFF

MADISON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

09/07/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Deposits	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Ron Richardson	01-01-07 to 12-31-14
President of the County Council	Bill Savage Larry Crenshaw	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Paul Wilson John Richwine	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MADISON 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 Madison County for the year 2010.

STATE BOARD OF ACCOUNTS

July 21, 2011

COUNTY SHERIFF
MADISON COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

As stated in the prior Report B37485, in numerous instances, receipts were deposited later than the next business day. Generally, receipts were held an average of one week before deposit.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY SHERIFF
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 21, 2011, with Ron Richardson, Sheriff; Brian K. Bell, Major; and Rick Garrett, Captain. The officials concurred with our audit finding.