

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

EXAMINATION REPORT

OF

COUNTY SHERIFF

MARTIN COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

10/19/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Anthony J. Dant Robert F. Street	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	C. Richard Summers	01-01-10 to 12-31-11
President of the Board of County Commissioners	Paul R. George	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MARTIN COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Martin County for the year 2010.

STATE BOARD OF ACCOUNTS

August 16, 2011

COUNTY SHERIFF
MARTIN COUNTY
EXAMINATION RESULT AND COMMENT

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. Our audit disclosed a difference of \$1,045.09 as of December 31, 2010, where the subsidiary records were less than the Inmate Trust Ledger.

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)

COUNTY SHERIFF
MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2011, with Robert F. Street, Sheriff; Nancy J. Steiner, Auditor; Paul R. George, President of the Board of County Commissioners; and C. Richard Summers, President of County Council.