

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

AUDIT REPORT
OF
COUNTY SHERIFF
WELLS COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/24/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Monte L. Fisher	01-01-11 to 12-31-14
President of the County Council	Peter W. Cole	01-01-11 to 03-20-12
	(Vacant)	03-21-12 to 04-03-12
	James Van Winkle	04-04-12 to 12-31-12
President of the Board of County Commissioners	Kevin S. Woodward	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF WELLS COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2011 to December 31, 2011, 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 Wells County for the year 2011.

STATE BOARD OF ACCOUNTS

April 10, 2012

COUNTY SHERIFF
WELLS COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST - RECORDS

Individual inmate records are maintained as a subsidiary record to the Inmate Trust Ledger. At December 31, 2011, the Inmate Trust Ledger balance exceeded the individual inmate balances by \$474.

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)

COUNTY SHERIFF
WELLS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 10, 2012, with Monte L. Fisher, Sheriff, and Krista Markley, Matron.