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

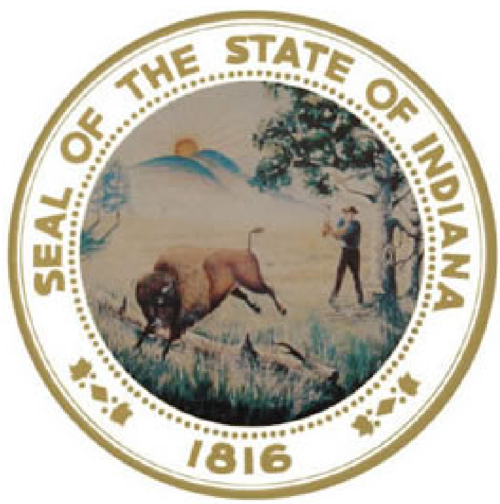
AUDIT REPORT

OF

COUNTY SHERIFF

MARSHALL COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/30/2012

TABLE OF CONTENTS

COUNTY OFFICIALS

Office	Official	Term
Sheriff	Tom Chamberlin	01-01-11 to 12-31-14
President of the County Council	Matthew Hassel	01-01-11 to 12-31-12
President of the Board of County Commissioners	Kevin Overmyer	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 MARSHALL 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Marshall County for the year 2011.

STATE BOARD OF ACCOUNTS

July 9, 2012

COUNTY SHERIFF
MARSHALL COUNTY
AUDIT RESULTS AND COMMENTS

INMATE TRUST RECORDS

The Inmate Trust Ledger reconciles with the bank at December 31, 2011. However, $10,641.45 of the balance on deposit represents old, unidentified trust items that cannot be traced to specific inmates. These amounts have been carried forward for many years in the Inmate Trust records and should be listed in the trust as unidentified.

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)

SUPPLEMENTAL ANNUAL FINANCIAL REPORT

The Supplemental Annual Financial Report completed by the Sheriff for inclusion in the Marshall County Annual Report did not agree with the Sheriff's records. The transactions as indicated on the bank statements were provided for the Sheriff's Fund, the Inmate Trust Fund, and the Commissary Fund instead of using ledger transactions. Actual cash received and disbursed by the Sheriff, as well as beginning and ending cash record balances of the Sheriff's Funds should be provided on the supplemental report.

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, Chapter 1)

COUNTY SHERIFF
MARSHALL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2012, with Tom Chamberlin, Sheriff.

The contents of this report were discussed on July 9, 2012, with Penny Lukenbill, Auditor; Matthew Hassel, President of the County Council; and Kevin Overmyer, President of the Board of County Commissioners.