

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

AUDIT REPORT

OF

COUNTY SHERIFF

MONROE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
07/31/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	James L. Kennedy	01-01-11 to 12-31-14
President of the County Council	Julie Thomas Victor Kelson Geoff McKim	01-01-11 to 12-31-11 01-01-12 to 03-12-12 03-13-12 to 12-31-12
President of the Board of County Commissioners	Patrick Stoffers Mark Stoops	01-01-11 to 03-23-12 03-24-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE 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 Financial Statement and Federal Single Audit Report of Monroe County for the year 2011.

STATE BOARD OF ACCOUNTS

May 16, 2012

COUNTY SHERIFF
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

As stated in the prior Report B39163, depository reconciliations of the fund balances to the bank account balances were incorrect for the Sheriff's Training Fund (long \$31.90), Sheriff's Tax Warrant Fund (long \$3.10), Sheriff's Bonds (short \$30) and Sheriff's Inmate Trust Fund (old account short \$422.49 current account long \$49.80). The Sheriff's Department has a net total cash short of \$367.69 at December 31, 2011.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

We requested the Sheriff's Department provide adequate documentation to support adjustments to the record balance which would reconcile the bank balances.

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)

RECONCILIATION OF SUBSIDIARY LEDGERS

As stated in the prior Report B39163, the Sheriff's Department, Inmate Trust #3 account had different ending balances in the subsidiary records provided than the control account. The County Annual Report presented for audit for the period from January 1, 2011 to December 31, 2011, contains the beginning balance, receipts, disbursements and ending balance, which was \$16,106.29 for this fund. The Sheriff's Office provided a Resident Balance report dated December 31, 2011, with an ending balance of \$7,594.93, making the control ledger short by \$8,511.36. Neither total agreed with the control and documentation supporting reconciling items was not provided for review.

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, Chapter 1)

COUNTY SHERIFF
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2012, with James L. Kennedy, Sheriff; Scott McGlocklin, Financial Manager; Tressia Martin, Administrative Coordinator-Tax Warrants; Angie Dennison, Office Administrator; and Karen Bridges, Finance Coordinator. The officials concurred with our audit findings.