B40789

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

AUDIT REPORT

OF

COUNTY SHERIFF

JASPER COUNTY, INDIANA

January 1, 2011 to December 31, 2011

FILED
09/04/2012

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COUNTY OFFICIALS

Office	Official	Term
Sheriff	Terry Risner	01-01-11 to 12-31-14
President of the County Council	Ronald Sipkema	01-01-11 to 12-31-12
President of the Board of County Commissioners	Kendell Culp	01-01-11 to 12-31-12

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the 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 Jasper County for the year 2011.

STATE BOARD OF ACCOUNTS

June 26, 2012

COUNTY SHERIFF
JASPER COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

As previously stated in Reports B39116, B30630, B24358, B25771, B32736, B34655 and B37211, controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. The Sheriff's Department does not deposit inmate trust funds in a designated depository. The inmate trust funds are maintained in the Sheriff's cash drawer, and all inmate trust fund receipts and disbursements are cash transactions that flow in and out of the Sheriff's cash drawer.

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

> ". . . all local officers, except township trustees, 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 several local boards of finance that have jurisdiction of the funds. . . ."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY SHERIFF
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2012, with Terry Risner, Sheriff, and Kendell Culp, President of the Board of County Commissioners.