

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

AUDIT REPORT

OF

COUNTY SHERIFF

HANCOCK COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/19/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Michael Shepherd	01-01-11 to 12-31-14
President of the County Council	William Bolander	01-01-11 to 12-31-12
President of the Board of County Commissioners	Brad Armstrong Tom Stevens	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANCOCK COUNTY

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

STATE BOARD OF ACCOUNTS

August 7, 2012

COUNTY SHERIFF
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS SHERIFF INMATE TRUST

The Sheriff Inmate Trust account was not reconciled. The software used to administer the sheriff inmate trust accounts does not include a section for reconciling the bank balances to the inmate trust balances. The unit is not reconciling to the bank balance separately. The field examiners constructed a bank reconciliation at December 31, 2011, and arrived at a cash long of \$2,589.79

Indiana Code 5-13-6-1(e) states: "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."

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)

HANCOCK COUNTY SHERIFF
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2012, with Brad Burkhart, Major; Rita Munden, Jail Administrator; and Susan Powers, Matron. The officials indicated that they would be responding to the report but no officials response was received.