

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

AUDIT REPORT

OF

COUNTY SHERIFF

WABASH COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/12/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Deposits for Sheriff's Cashbook	4
Penalties, Interest, and Other Charges	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Robert E. Land	01-01-11 to 12-31-14
President of the County Council	James K. Kaltenmark	01-01-12 to 12-31-13
President of the Board of County Commissioners	Brian K. Hauptert Barry J. Eppley	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2012 to December 31, 2012, 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 Wabash County for the year 2012.

STATE BOARD OF ACCOUNTS

August 26, 2013

COUNTY SHERIFF
WABASH COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS FOR SHERIFF'S CASHBOOK

In numerous instances, receipts were deposited later than the next business day. Receipts were deposited approximately one time per week. We tested the month of November and found receipts were only deposited four times, which resulted in deposits being made from one to six days late. We also noted that there were only four deposits made in December 2012. A similar comment appeared in prior Report B40759.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . 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 . . . local boards of finance. . . ."

PENALTIES, INTEREST, AND OTHER CHARGES

On May 21, 2012, a late charge of \$532 was paid on an equipment lease because the lease payment in 2011 was not remitted on a timely basis.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2013, with Robert E. Land, Sheriff. The official concurred with our audit findings.