

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

MIAMI COUNTY, INDIANA

January 1, 2016 to December 31, 2016



FILED
01/19/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jane E. Lilley Mary Brown	01-01-13 to 12-31-16 01-01-17 to 12-31-20
County Treasurer	Rebecca Morris Annette Phillippo	01-01-13 to 07-31-16 08-01-16 to 12-31-20
Clerk of the Circuit Court	Tawna Leffel Sands	01-01-15 to 12-31-18
County Sheriff	Timothy Miller	01-01-15 to 12-31-18
County Recorder	Brenda Weaver Rhonda Trexler	01-01-13 to 12-31-16 01-01-17 to 12-31-20
President of the Board of County Commissioners	Joshua D. Francis	01-01-16 to 12-31-17
President of the County Council	Ralph Duckwall Ethan Manning	01-01-16 to 12-31-16 01-01-17 to 12-31-17



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI COUNTY, INDIANA

This report is supplemental to our audit report of Miami County (County), for the period from January 1, 2016 to December 31, 2016. It has been provided as a separate report so that the reader may easily identify any Federal Findings and Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at www.in.gov/sboa/.

The Federal Findings, identified in the above referenced audit report, are included in this report and should be viewed in conjunction with the Audit Results and Comments as described below.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Any Corrective Action Plan for the Federal Findings and Official Response to the Audit Results and Comments, incorporated within this report, were not verified for accuracy.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 6, 2017

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COUNTY TREASURER
MIAMI COUNTY

COUNTY TREASURER
MIAMI COUNTY
FEDERAL FINDING

FINDING 2016-001

Subject: Financial Transactions and Reporting - County Treasurer
Audit Finding: Material Weakness

Condition

There were deficiencies in the internal control system of the County Treasurer related to financial transactions and reporting. The following deficiencies constituted material weaknesses:

Lack of Segregation of Duties: There was no evidence to verify bank deposits were prepared by an employee and, subsequently, reviewed by a second employee to ensure amounts deposited agreed with amounts collected.

Context

The lack of controls was a systemic issue, occurring throughout the audit period.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management of the County had not established a proper system of internal controls.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended the County Treasurer establish controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Annette Phillippo
Miami County Treasurer
25 N. Broadway
Peru, IN 46970
765-472-3901

CORRECTIVE ACTION PLAN

Finding 2016-001-Financil Transactions and Reporting

Fiscal year in which the finding initially occurred: 2016

Contact Person Responsible for Corrective Action: Annette Phillippo, Treasurer
Contact Phone Number: 765-472-3901 ext. 1227

Views of Responsible Official:
With coming into office 2017 – following is the internal control we have put in place.

Description of Corrective Action Plan:

1st Deputy Treasurer prepares total deposit of daily receipts and reconciles with tax collections reports, quietus' from Auditors office and EFT's showing in bank's on line activity review. The Total deposit is entered into the collection log. The Treasurer or other authorized staff person verifies the deposit and enters their numbers in the collection log and initials. These two amounts must equal. Compare and verify the balance of all depositories to the bank statement monthly.

Annette Phillippo
(Signature)

Treasurer
(Title)

12/6/17
(Date)

COUNTY TREASURER
MIAMI COUNTY
AUDIT RESULT AND COMMENT

DESIGNATED DEPOSITORY

A similar comment appeared in prior Report B49375, entitled *DESIGNATED DEPOSITORY*.

The County Treasurer's Cash Book showed County funds in the amount of \$7,488,266 at December 31, 2016, on deposit with an investment company that is not a designated depository or a statutorily defined financial institution.

Indiana Code 5-13-9-2 states in part:

"(a) Each officer designated in section 1 of this chapter may invest or reinvest any funds that are held by the officer and available for investment in any of the following:

(1) Securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States and issued by any of the following:

(A) The United States Treasury.

(B) A federal agency.

(C) A federal instrumentality.

(D) A federal government sponsored enterprise.

(2) Securities fully guaranteed and issued by any of the following:

(A) A federal agency.

(B) A federal instrumentality.

(C) A federal government sponsored enterprise.

(3) Municipal securities issued by an Indiana local governmental entity, a quasi-governmental entity related to the state, or a unit of government, municipal corporation, or special taxing district in Indiana, if the issuer has not defaulted on any of the issuer's obligations within the twenty (20) years preceding the date of the purchase. A security purchased by the treasurer of state under this subdivision must have a stated final maturity of not more than ten (10) years after the date of purchase.

...

(d) The investing officers of the political subdivisions are the legal custodians of securities under this chapter. They shall accept receipts or other reporting for securities from:

(1) a duly designated depository as prescribed in this article; or

(2) a financial institution located either in or out of Indiana having custody of securities with a combined capital and surplus of at least ten million (\$10,000,000) according to the last statement of condition filed by the financial institution with its governmental supervisory body. . . ."

COUNTY TREASURER
MIAMI COUNTY
AUDIT RESULT AND COMMENT
(Continued)

Indiana Code 5-13-9-2.5 states in part:

"(a) An officer designated in section 1 of this chapter may invest or reinvest funds that are held by the officer and available for investment in investments commonly known as money market mutual funds that are in the form of securities of or interests in an open-end, no-load, management-type investment company or investment trust registered under the provisions of the federal Investment Company Act of 1940, as amended (15 U.S.C. 80a et seq.)

(b) The investments described in subsection (a) shall be made through depositories designated by the state board of finance as depositories for state deposits under IC 5-13-9.5.

(c) The portfolio of an investment company or investment trust described in subsection (a) must be limited to the following:

- (1) Direct obligations of the United States.
- (2) Obligations issued by any of the following:
 - (A) A federal agency.
 - (B) A federal instrumentality.
 - (C) A federal government sponsored enterprise.
- (3) Repurchase agreements full collateralized by obligations described in subdivision (1) or (2). . . ."

Indiana Code 5-13-4-10 states:

"Financial institution' means any of the following:

- (1) A bank, trust company, or mutual savings bank that:
 - (A) was incorporated under the law of Indiana or any other state; and
 - (B) has its principal office or a branch in Indiana.
- (2) A national banking association with its principal office or a branch in Indiana.
- (3) A savings association operating as a deposit association incorporated under Indiana law.
- (4) A federally chartered savings association with its principal office or a branch in Indiana.
- (5) A federally chartered savings bank with its principal office or a branch in Indiana.
- (6) A state chartered credit union in Indiana that is federally insured or privately insured and that has assets of three million dollars (\$3,000,000) or more."

COUNTY TREASURER
MIAMI COUNTY
AUDIT RESULT AND COMMENT
(Continued)

Investments can only be made in accordance with statutory guidelines. Losses and expenses related to any unauthorized investments and unauthorized investment procedures may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 1)

COUNTY TREASURER
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Annette Phillippo, County Treasurer; Joshua D. Francis, President of the Board of County Commissioners; Ethan Manning, President of the County Council; Ralph Duckwall, County Council member; and Sandra L. Chittum, County Council member.

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CLERK OF THE CIRCUIT COURT
MIAMI COUNTY

CLERK OF THE CIRCUIT COURT
MIAMI COUNTY
FEDERAL FINDING

FINDING 2016-002

Subject: Financial Transactions and Reporting - Clerk of the Circuit Court
Audit Finding: Material Weakness

Condition

There were deficiencies in the internal control system of the Clerk of the Circuit Court (Clerk) related to financial transactions and reporting that constituted material weaknesses.

Context

The Clerk had not separated incompatible activities related to cash and investments. There were no documented controls over the bank account reconciliations prepared by the Deputy Clerk.

The Clerk had not separated incompatible activities related to receipts. Multiple employees used the two cash drawers in the following manner: one for Child Support receipts, and the other for all other receipts. Initials of the employee responsible for collecting each receipt were manually typed in the comment section of each receipt, with no evidence to document that daily receipts collected were verified by another employee prior to and after deposit.

The Clerk had not separated incompatible activities related to disbursements. One Deputy Clerk was responsible for processing, recording, and signing (via stamp) checks. There were two employees who were involved in the disbursement process, one for Child Support and one for all other Clerk Trust disbursements. However, there was no evidence of a review or approval process for each employee's work.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

CLERK OF THE CIRCUIT COURT
MIAMI COUNTY
FEDERAL FINDING
(Continued)

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

Management of the County had not established a proper system of internal controls.

Effect

The failure to establish a proper system of internal controls could have enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the Clerk establish internal controls, including segregation of duties, related to financial transactions and reporting.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.



State of Indiana

51st Judicial Circuit

Tawna Leffel Sands
Miami County Clerk
tleffel@miamicountyin.gov

25 N. Broadway
Room 208
Peru, IN 46970

2nd Floor
(765) 472-3901
Fax (765) 472-1778

December 5, 2017

CORRECTIVE ACTION PLAN

FINDING 2016-002

Contact Person Responsible for Corrective Action: TAWNA LEFFEL SANDS, CLERK
Contact Phone Number: 765-472-3901 Ext. 1256

SBOA FINDINGS:

"The Clerk had not separated incompatible activities related to cash and investments. There were no documentable controls over the bank account reconcilements prepared by the Deputy Clerk."

CLERK VIEWS:

I DO NOT AGREE WITH THE FINDINGS THAT THE CLERK HAD NOT SEPARATED INCOMPATIBLE ACTIVITIES RELATED TO CASH AND INVESTMENTS. ALL RECONCILEMENTS ARE MADE ON A DAILY BASIS. THE MONTHLY REPORTS THAT ARE PREPARED BY THE BOOKKEEPER ALWAYS COME TO ME FIRST AND I CHECK THEM OVER BEFORE THEY ARE STAMPED AND SENT TO THE AUDITOR. I PERSONALLY GET THE REPORT OF COLLECTIONS FROM THE AUDITOR MONTHLY AND ALWAYS RECONCILE WITH OUR MONTHLY REPORTS.

I CONCUR THAT THERE IS NO DOCUMENTATION TO BACK THE APPROVAL OF THE MONTHLY REPORT WITH THE EXCEPTION OF HAVING MY OWN RECORDS AS WELL AS THE BOOKEEPER'S. IN ORDER TO BE MORE IN COMPLIANCE, I WILL PERSONALLY SIGN EACH MONTHLY REPORT AFTER CHECKING IT OVER INSTEAD OF ALLOWING THE BOOKKEEPER TO USE MY SIGNATURE STAMP.

SBOA FINDINGS:

"The Clerk had not separated incompatible activities related to receipts. Multiple employees use one of two cash drawers to receipt in all receipts other than support. Initials of the employee responsible for collecting each receipt are manually typed in the comment section of each receipt."

CLERK VIEWS:

I CONCUR IN PART. THE INCOMPATIBLE ACTIVITIES RELATED TO RECEIPTS WERE SEPARATED BY EACH DEPUTY PUTTING THEIR INITIALS ON EACH RECEIPT. WE WOULD BE ABLE TO TELL WHO PUT WHAT RECEIPT IN BY THE INITIALS SHOWN ON THE AVAILABLE REPORTS.

I CONCUR THAT MANY EMPLOYEES USE THE SAME DRAWER FOR THEIR RECEIPTS IN MONIES.

CORRECTION ACTION. IN ORDER TO CORRECT THIS MATTER WITH THE RESOURCES WE HAVE AVAILABLE, THE AMOUNT OF EMPLOYEES USING TERMINALS 1 AND 2 WILL BE REDUCED. CERTAIN EMPLOYEES WILL BE CONFINED TO RECEIPTING MONEY TO A SPECIFIC DRAWER.

ALSO, THE BALANCING OF THE DRAWERS WILL BE DONE BY TWO DEPUTIES AND PROOF SHOWN BY TWO INITIALS ON THE DEPOSIT SLIPS. WE WILL CONTINUE THE PRACTICE OF RUNNING A TAPE FOR THE DEPOSIT, MAKING A COPY FOR THE OFFICE AND ONE SENT TO THE BANK. WHEN THE DEPOSIT SLIPS ARE RETURNED THE NEXT BUSINESS DAY, THE CALCULATOR TAPE WILL BE RECONCILED WITH THE DEPOSIT SLIP AND INITIALED BY THE CLERK OR THE BACK-UP BOOKKEEPER. THIS ACTION WILL START RIGHT AWAY.

SBOA FINDINGS:

"The Clerk had not separated incompatible activities related to disbursements. One Deputy Clerk was responsible for processing, recording and signing (via stamp) checks. There are two employees who are involved in the disbursement process, one for Child Support and one for Trust disbursements."

CLERK VIEWS:

I CONCUR IN PART. THE PROCESS RELATED TO DISBURSEMENTS ARE OVERSEEN BY THE BOOKKEEPER, THE CHILD SUPPORT DEPUTY AND MYSELF.

CORRECTION ACTION: TO CORRECT THE FINDINGS BY SHOWING DOCUMENTATION OF THIS, I WILL INITIAL THE REPORTS USED TO RUN THE CHECKS FOR THE MONTH AND ALSO STAMP THE CHECKS AFTER THEY HAVE BEEN RUN BY THE BOOKKEEPER AND CHILD SUPPORT CLERK. THIS WILL START IMMEDIATELY.

NOTE: The Corrective action plans have already been put into place in March, 2017 after the 2014 audit.



Tawna Leffel Sands, Clerk
Miami Circuit and Superior Courts
December 5, 2017

CLERK OF THE CIRCUIT COURT
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Tawna Leffel Sands, Clerk of the Circuit Court; Joshua D. Francis, President of the Board of County Commissioners; Ethan Manning, President of the County Council; Ralph Duckwall, County Council member; and Sandra L. Chittum, County Council member.

COUNTY AUDITOR
MIAMI COUNTY

COUNTY AUDITOR
MIAMI COUNTY
FEDERAL FINDING

FINDING 2016-003

Subject: Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Condition

The County had not properly implemented a system of internal control to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County had not monitored the internal control system in place to ensure that controls were properly designed and operating effectively. One person was solely responsible for preparing the SEFA and another person reviewed and verified the SEFA; however, the control was not effectively implemented to prevent errors on the SEFA.

Context

The SEFA presented for audit contained the following errors:

1. The Child Support Enforcement grant expenditures were overstated by \$22,580.
2. The Highway Planning and Construction grants expenditures in total were overstated \$7,310 and were reported with an incorrect grant identifying number.
3. The Unemployment Insurance grant expenditures of \$87 were not included.
4. The Formula Grants for Rural Areas and the Bus and Bus Facilities Formula Program grant expenditures were reported with incorrect program titles and grant identifying numbers.
5. The Emergency Management Performance Grants expenditures were reported with an incorrect program title.
6. The State and Community Highway Safety grant expenditures were reported with an incorrect program title and grant identifying number.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Evaluations are used to determine whether each of the five components of internal control is present and functioning. These evaluations may be conducted on an ongoing or periodic basis. The criteria used are developed by the oversight body, elected officials, management, governing boards, or recognized standard-setting bodies or regulators. . . .

COUNTY AUDITOR
MIAMI COUNTY
FEDERAL FINDING
(Continued)

A baseline of the current state of the internal control system is compared against the original design of the internal control system. The baseline consists of issues and deficiencies identified in the internal control system. The results of the monitoring process are evaluated and documented. . . .

Management remediates identified issues. . . ."

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"*Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

COUNTY AUDITOR
MIAMI COUNTY
FEDERAL FINDING
(Continued)

Cause

Management had not implemented a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

Recommendation

We recommended that management of the County establish internal controls and monitor those controls for effectiveness to ensure accurate reporting of the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

**AUDITOR MIAMI COUNTY
MARY BROWN
25 NORTH BROADWAY
PERU, IN 46970
765-472-3901 EXT. 1240**

CORRECTIVE ACTION PLAN

FINDING 2016-003

Contact Person Responsible for Corrective Action: Mary Brown
Contact Phone Number: 765-472-3901 ext. 1240

Views of Responsible Official:

We concur with the finding in the 2016 Miami County Audit. The County will take the necessary steps to improve the reporting of grants while working to find sound internal controls to ensure accurate reporting.

Description of Corrective Action Plan:

The Auditor's Office has implemented the following corrective action plan in response to the 2016-003 Schedule of Expenditures of Federal Awards. The Auditor will compile and track all grants for reporting on the annual financial report. The Auditor will receive all grant paperwork, review and then provide to the Chief Deputy Auditor to log all grant information submitted into a spreadsheet, which includes the addition of a reporting requirement mechanism in an effort to reduce errors.

Prior to entering or submitting the report in Gateway for the annual report, the Chief Deputy Auditor will review all files, expenditures, receipts and other pertinent information associated with each grant as provided by the Auditor to ensure that the reporting is accurate. Once the information has been reviewed for accuracy, the Chief Deputy will sign the SEFA schedule attesting to the accuracy of the information and noting any corrections that may potentially need to be made. The Chief Deputy's signature on the schedule will verify the information recorded is correct. The Auditor will then enter and submit the SEFA information into Gateway. The Auditor will also sign the SEFA schedule attesting that the

information entered and submitted on behalf of the County. The Auditor will provide the reviewed and signed documentation upon request during the next audit.

Anticipated Completion Date: 3/1/2017

Mary Baw
(Signature)

Auditor
(Title)

12-6-17
(Date)

COUNTY AUDITOR
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Mary Brown, County Auditor; Jane E. Lilley, former County Auditor; Joshua D. Francis, President of the Board of County Commissioners; Ethan Manning, President of the County Council; Ralph Duckwall, County Council member; and Sandra L. Chittum, County Council member.

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COUNTY SHERIFF
MIAMI COUNTY

COUNTY SHERIFF
MIAMI COUNTY
AUDIT RESULT AND COMMENT

INMATE TRUST RECORDS

A similar comment appeared in prior Report B49375, entitled *INMATE TRUST RECORDS*.

The inmate trust fund bank account reconciled with the inmate trust control ledger, but the total of all subsidiary records did not agree with the control ledger. At December 31, 2016, the inmate trust control ledger reported \$74,069 more than the subsidiary records.

Indiana Code 36-8-10-22 requires the sheriff of each county that operates a county jail to hold, in trust separately for each inmate, any money received from that inmate or from another person on behalf of that inmate. This statute specifically requires the sheriff to maintain a record of each trust fund's receipts and disbursements. These individual inmate records are kept as a subsidiary record and should in total agree to the inmate trust control ledger.

Indiana Code 36-8-10-22 states in part:

- "(a) This section applies to any county that operates a county jail.
- (b) The sheriff shall hold in trust separately for each inmate any money received from that inmate or from another person on behalf of that inmate. . . .
- (f) The sheriff shall maintain a record of each trust fund's receipts and disbursements. The state board of accounts shall prescribe the form for this record."

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)

COUNTY SHERIFF
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2017, with Timothy Miller, County Sheriff; Joshua D. Francis, President of the Board of County Commissioners; Ethan Manning, President of the County Council; Ralph Duckwall, County Council member; and Sandra L. Chittum, County Council member.