

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

WABASH COUNTY, INDIANA

January 1, 2019 to December 31, 2019



FILED

09/02/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Marcie Shepherd	01-01-19 to 12-31-20
County Treasurer	LuAnn K. Layman	01-01-19 to 12-31-20
Clerk of the Circuit Court	Lori J. Draper	01-01-19 to 12-31-20
County Sheriff	Ryan Baker	01-01-19 to 12-31-20
County Recorder	Eric Rish	01-01-19 to 12-31-20
President of the Board of County Commissioners	Barry J. Eppley Brian K. Haupert	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Kyle Bowman	01-01-19 to 12-31-20



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WABASH COUNTY, INDIANA

This report is supplemental to our audit report of Wabash County (County), for the period from January 1, 2019 to December 31, 2019. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement Audit Report of the County, which provides our opinion on the County's financial statement. This report may be found at www.in.gov/sboa/.

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 Result and Comment contained herein describes the identified reportable instance 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 Official Response to the Audit Results and Comments, incorporated within this report, was not verified for accuracy.

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

August 11, 2020

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COUNTY SHERIFF
WABASH COUNTY

COUNTY SHERIFF
WABASH COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS - SHERIFF INMATE TRUST

A similar comment appeared in prior Reports B47280, B47526, B53427, B53430, and B53441.

Condition and Context

The following items were noted during the audit of the Sheriff Inmate Trust:

1. Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliations were incomplete. The adjusted bank balance exceeded the adjusted book balance by \$3,945 at December 31, 2019.
2. Inmates receive funds into their accounts via a kiosk in the County Sheriff's department lobby. A security money processing company removes the cash from the kiosk. The County Sheriff does not receive any type of receipt or detail of these transactions.
3. Exiting inmates are given debit cards for their remaining balance. The debit cards are handled through a third-party card processing company. Funds are withdrawn by the card processing company from the Inmate Trust bank account without documentation.

Criteria

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 must agree. If the reconciled bank balance is less than the subsidiary or control ledgers, the amount needed to balance may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for examination to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation 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 11, 2020, with Ryan Baker, County Sheriff; Brian K. Haupert, President of the Board of County Commissioners; Barry J. Eppley, County Commissioner; Jeff Dawes, County Commissioner; Kyle Bowman, President of the County Council; and Philip Dale, County Council member.