Accountability Requirements

• Use Designated Depositories (IC 5-13-6)
• Deposit collections daily
  • Treasurer
  • Financial Institution
• Reconcile bank statements to records at least monthly.
• Remit at least monthly to the county treasurer/auditor.
Budget

• IC 36-2-5
• Budget adopted by the county council (fiscal body)
  • Sheriff department
  • Jail
  • Salary Ordinance
• Appropriation and Fund Balances
• Additional Appropriations (IC 36-2-5-12)

• Department of Local Government Finance (DLGF) administers this process and gives final approval of the budget to county councils
Other Administration

• County Executive
  • Board of County Commissioners
    • Contracts
    • Purchasing Agency
    • Approve claims

• Fiscal Officer
  • County Auditor
    • Audit claims
    • Issue Warrants (checks)
    • Payroll
    • Deposit with Treasurer through Report of Collections process at the Auditor’s office.
Auditor’s Office

• Audit Claims
  • Your County Auditor will be auditing your claims before payment
    • Complete
    • Invoice attached
    • Mathematically correct/ accurate
    • Proper approval
    • Sufficient Appropriation, if needed
    • Sufficient fund balance

• Payroll claims must also be complete, accurate and approved by appropriate personnel
Sheriff’s Pension Funding

• Appropriations

• Employee Contributions (may be paid by employer)

• Service of Process Fees
  IC 33-37-5-15
  Fee: $28 per case in-state (Clerk now collects)
      $60 out-of-state (Clerk collects)
  Transferred to the Auditor then the pension trustee

• Claims for Service
  IC 33-37-7-11
  Fee: $13 paid by sheriff submitting a verified claim to the county council to be paid from the county’s share of court costs.
Maximum Compensation
IC 36-2-13-17

• Sheriff’s elected after November 1, 2010
• Total Compensation from:
  • County general fund
  • Tax warrant fees
  • Any other public source
• May not exceed the salary that a full time prosecuting attorney in the county would be paid by the state and county.
Financial Transactions

• Posting Ledgers
  • Cash Book, Commissary, Inmate Trust

• Reconciling control and detail ledgers
  • Inmate Trust

• Reconciling ledgers to bank statements (Example Handout)
  • Commissary
  • Inmate Trust
  • Sheriff Trust