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 (Sheriff 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