



Date: 3/26/15

Scope: The County Auditor examined the Sheriff's Office Jail accounts for the period of 1/1/15-3/25/15.

Objectives: The objective of this audit was to review all transactions processed through the Jail Accounts during our Scope. This audit addressed the following related questions:

- Were all transactions supported with proper documentation?
- Did all transactions have the required approvals?

Report:

This internal audit was done due to the announcement of Major Carr's Retirement.

All transactions during the period of 1/1/15-3/25/15 were reviewed to make sure they contained the proper supporting documentation and were proper expenditures. Also, all transactions were reviewed to insure they had the required approvals. We did not find any transactions that were not approved or lacking supporting documentation.

All bank accounts were reconciled.

We did note that check #1386 written on 10/20/14 for \$277.20 was voided in the February bank reconciliation. The original check was not present only the carbon copy with void written on it. Upon further investigation the vendor said that the invoice this check was written for had already been paid and this check was not needed. The vendor never returned the check and never cashed it.

During our field work we inquired if the safe had been repaired as noted in our previous audit. At the time staff stated they do not believe so and we found no expenditures showing that it had been. We recommend that this safe be fixed as soon as possible.

Management Response:

Per an email from Sheriff Virts on 4/3/15:

“The company has been contacted to repair the booking room safe (two key system, but currently only one key works). This deficiency will be corrected on or before April 30, 2015.”

*****The Sheriff's Office notified us on 4/8/15 that the Safe had been fixed*****

Patrick Schmitt
County Auditor
4/3/15