

STATE BOARD OF ACCOUNTS

Sheriff Funds

2025 Fall Sheriff Association

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PAUL D. JOYCE, CPA STATE EXAMINER

Indiana's State Examiner and the agency head for the State Board of Accounts, Paul Joyce coordinates and manages the post-audits and examinations of over 4,000 state and local governmental entities in Indiana.

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House Enrolled Act 1208

- ****New**** IC 5-11-14.5 – Effective July 1, 2025
- Amended IC 36-8-10-21 – Effective July 1, 2025

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IC 5-11-14.5 Training for Sheriff's

- **Commissary Fund (IC 36-8-10-21)**
- **Allows and Defines "Sheriff's Designee"**
- **SBOA shall establish training requirements**
 - ✓ **Proper use of forms**
 - ✓ **Recordkeeping**
 - ✓ **Best practices**
 - ✓ **In Person, Virtual, Hybrid**

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IC 36-8-10-21 Commissary

- **Adds another use: Audit or Review by Independent CPA for years fund is not included in audit under IC 5-11-1-24.4 and IC 5-11-1-25**
- **Changes the reporting requirements to county council from semi-annual to quarterly, due:**
 - ✓ **January 15**
 - ✓ **April 15**
 - ✓ **July 15**
 - ✓ **October 15**

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Trainings topics will include:

- **Inmate Trust**
- **Drug Buy Money**
- **Cash Book**
- **Donations**
- **Grants**
- **Other Sheriff funds held by Auditor**
- **Common Issues**
- **Accounting for funds**
- **Reporting**
- **Internal Controls**

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Virtual Training

- **When: Wednesday, November 19, 2025**
- **Who: Sheriff's, Matrons, Bookkeepers, etc.**
- **Time: 10:00 am – 11:30 am**
- **Link: <https://events.gcc.teams.microsoft.com/event/1b26c9f5-1073-439d-bee9-1758eb7bb3ea@2199bfba-a409-4f13-b0c4-18b45933d88d>**
- **Topics: Reconciling, Gateway, & Commissary**

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Hot Topics

- **Interest Earned**
- **Donations**

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Interest


State Examiner Directive 2025-1

- Released October 21, 2025
- All interest earned from Commissary and Inmate Trust bank accounts should be receipted into the commissary fund.
- Available on our website:
<https://www.in.gov/sboa/library/state-examiner-directives/v.Final-Directive-2025-1-Commissary-Interest.pdf>

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Donations

- **Must be receipted into a separate donation fund on the Auditor Ledger**
- **Each restricted donation should have a separate fund**
- **Once accepted by the County becomes public funds**
- **Must be used for a county business purpose and restricted purpose if applicable.**

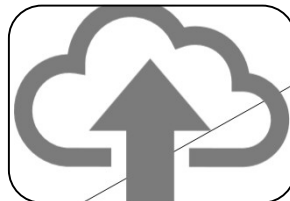
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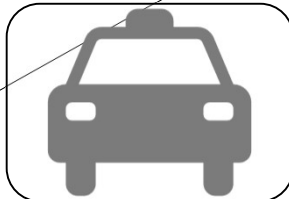
Common Issues



Internal Controls



Annual Uploads



Capital Assets



Bank Reconcilements

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Internal Controls

- Were not effective
- Lack of Segregation of Duties
- Over the following areas:
 - Supplemental AFR
 - Cashbook
 - Commissary Funds
 - Inmate Trust Funds
 - Monthly & Annual Uploads
 - Commissary Report to County Council

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Monthly & Annual Uploads

- No files were uploaded, monthly or annually
- Did not upload annual files
 - Inmate Trust Fund Subsidiary Detail

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Capital Assets

- Insufficient records for disposal of assets included
- Listing excluded assets
- Physical assets could not be located

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Bank Reconcilements

- Reconcilements were performed; however, ledger did not agree to the adjusted bank balance
- Reconcilement included outstanding items over two years old
- Deposits in transit did not clear the next month

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**THANK
YOU**

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