



# OFFICE OF AUDITOR OF STATE

STATE OF IOWA

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Mary Mosiman, CPA  
Auditor of State

## NEWS RELEASE

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FOR RELEASE June 30, 2016

Auditor of State Mary Mosiman today released a report on a review of the operations of the Decatur County Sheriff's Office (Sheriff's Office) for the period June 1, 2014 through March 31, 2016. The review was requested by County Officials as a result of concerns regarding the operations of the Sheriff's Office and certain purchases and other financial transactions authorized by the former Decatur County Sheriff, Herbert Muir, and the Decatur County Sheriff's Office Manager, Tammy Muir.

Mosiman reported adequate supporting documentation was provided for purchases made with the 3 credit cards held by certain individuals within the Sheriff's Office with the following exceptions:

- Supporting documentation was not available for a \$20.02 purchase made with the credit card held by former Sheriff Muir at Casey's General Store in Leon, Iowa on October 23, 2014.
- Although a receipt was provided for a \$23.50 fuel purchase in Newton, Iowa with the credit card held by former Sheriff Muir on February 22, 2016, the reason for the trip through Newton was not documented.
- Purchases made with 2 of the 3 credit cards during September 2014 and November 2014 were paid for by the County Auditor's Office even though the related receipts were not submitted. The purchases did not include any charges on the credit card assigned to former Sheriff Muir. Mosiman reported the charges appear reasonable based on the locations of the purchases and the job duties of the deputies to which the credit cards were assigned.

Mosiman also reported Mrs. Muir was reimbursed \$3,795.00 for a night vision scope. However, when auditors attempted to confirm the night vision scope was on hand in the Sheriff's Office by viewing it on March 30, 2016 its location was unknown. Mosiman reported the scope was available for observation approximately a week later. According to Sheriff's

Office personnel, the night scope was returned to the Sheriff's Office by a member of the Muir family after the auditor attempted to locate it.

Mosiman reported evidence was not maintained by the Sheriff's Office in a secure evidence room prior to December 2015. Instead, seized and forfeited property was located in work areas and various unsecured locations in the Sheriff's Office, including the office of former Sheriff Muir. Seized and forfeited property was also located in areas which were visible to and accessible by the general public visiting the County Courthouse. Mosiman also reported evidence logs documenting items which should have been held by the Sheriff's Office were not prepared. As a result, it was not possible to determine if all seized and forfeited property were accounted for or if any evidence was missing or had been tampered with.

Mosiman also reported records are not maintained to document the amount of the clothing allowance used for each staff member each year. As a result, it was not possible to determine if the amount of clothing and uniforms purchased for each staff member complied with the amount provided by the County's Clothing Allowance Policy.

The report includes recommendations to strengthen the Sheriff's Office internal controls, overall operations, and specific procedures over receipts, disbursements, and credit card purchases. The report also includes recommendations to strengthen controls surrounding seized and forfeited property and evidence.

Copies of the report are available for review on the Auditor of State's website at <https://auditor.iowa.gov/reports/1510-0027-BE00>, in the Office of Auditor of State, and in the Decatur County Sheriff's Office.

# # #

**REPORT ON A REVIEW  
OF THE  
DECATUR COUNTY SHERIFF'S OFFICE  
  
FOR THE PERIOD  
JUNE 1, 2014 THROUGH MARCH 31, 2016**

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Telephone (515) 281-5834 Facsimile (515) 242-6134

Auditor of State's Report

To the Board of Supervisors and the  
Decatur County Sheriff's Office:


As a result of concerns regarding the operations of the Sheriff's Office and certain purchases and other financial transactions authorized by the former Sheriff, Herbert Muir, and the Sheriff's Office Manager, Tammy Muir, County officials requested we review the operations of the Sheriff's Office and certain transactions authorized by the former Sheriff and Mrs. Muir. We reviewed the operations of the Sheriff's Office and applied certain tests and procedures to selected transactions of the Sheriff's Office for the period June 1, 2014 through March 31, 2016, unless otherwise specified. Based on a review of relevant information and discussions with County officials and Sheriff's Office personnel, we performed the following procedures:


- 1) Evaluated internal controls over receipts, disbursements, and inventory to determine whether adequate policies and procedures were in place and operating effectively.
- 2) Obtained and reviewed bank accounts maintained by the Sheriff's Office to determine whether adequate policies and procedures were in place and operating effectively and whether bank reconciliations were performed timely.
- 3) Obtained and evaluated fuel purchases by the Sheriff's Office during the period June 1, 2014 through February 29, 2016 to determine reasonableness.
- 4) Reviewed credit card statements and the related supporting documentation to determine the propriety of activity.
- 5) Examined certain disbursements to determine if they were appropriate and supported by adequate documentation.
- 6) Tested certain receipts to determine if the collections were properly recorded and deposited.
- 7) Reviewed timesheets and gross pay for selected time periods to determine whether policies and procedures were adequate over timesheet preparation and approval. We also reviewed selected pay increases for Mrs. Muir for the period November 25, 1996 through February 29, 2016 to determine if they were properly approved and reasonable.
- 8) Reviewed internal controls in the Sheriff's Office to determine whether adequate policies and procedures were in place regarding seized and forfeited property.

Based on these procedures, we identified several internal control weaknesses. Our detailed findings and recommendations are presented in the Review Summary of this report. Based on these procedures, we have developed certain recommendations for the Sheriff's Office.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of financial statements of the Decatur County Sheriff's Office, other matters might have come to our attention that would have been reported to you.

We would like to acknowledge the assistance and many courtesies extended to us by the officials and personnel of the Decatur County Sheriff's Office and the Decatur County Auditor's Office during the course of our review.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 20, 2016

Report on a Review of the  
Decatur County Sheriff's Office  
Review Summary

**Background Information**

The Decatur County Sheriff's Office (Sheriff's Office) is located in Leon, Iowa and is comprised of the Law Enforcement Office and the County Jail (Jail). The Sheriff is elected every 4 years. The Sheriff oversees all operations of the Sheriff's Office. The Sheriff hires deputies and other personnel, including the Office Manager. Herbert Muir was elected as the Decatur County Sheriff during a special election held in March 1998. Former Sheriff Muir held the elected office until March 4, 2016 when he resigned amid harassment allegations. Tamela "Tammy" Muir, Sheriff Muir's wife, began employment with the Sheriff's Office on November 25, 1996, prior to former Sheriff Muir's election and their marriage. Mrs. Muir worked in various positions in the Sheriff's Office until she was placed on administrative leave on March 4, 2016.

After former Sheriff Muir's resignation, Sheriff's Office staff and the Decatur County Attorney voiced concerns regarding certain purchases made by former Sheriff Muir and Mrs. Muir with County funds. Sheriff's Office staff also reported seeing former Sheriff Muir filling small fuel containers with fuel which may have been purchased with County funds. In addition, they voiced concerns regarding former Sheriff Muir being Mrs. Muir's supervisor and reviewing and approving her time sheets and pay rates.

As a result of the concerns identified and at County officials' request, we performed the procedures detailed in the Auditor of State's Report for the period June 1, 2014 through March 31, 2016, unless otherwise specified.

**Detailed Findings**

As a result of the procedures performed, we identified several internal control weaknesses, including controls used by the Sheriff's Office for processing transactions and accessing secure areas. A detailed explanation of each finding follows.

**Collections and Bank Reconciliations** - Fees for room and board, weapon permits, prisoner transportation, and other fees are received by Sheriff's Office staff. Staff also receive bond money, restitution payments, and garnishments.

Pre-numbered receipt books are maintained in the Sheriff's Office. According to staff we spoke with at the Sheriff's Office, Mrs. Muir generally received the daily mail. After removing anything which appeared to relate to a civil case, she provided the remaining items to the Dispatcher on duty who issued pre-numbered receipts for checks or cash received. After the receipts were prepared, the checks and/or cash, along with a copy of the receipts, were given back to Mrs. Muir. A copy of the receipts remained in the receipt book. When a receipt was prepared for a walk-in customer, the customer was also provided a copy of the receipt.

Mrs. Muir logged the collections in a manual log. Mrs. Muir was also responsible for preparing the bank deposit, taking the deposit to the bank, preparing monthly reports to the County Board of Supervisors, and reconciling the bank statements each month. In addition, Mrs. Muir prepared the checks to be issued from the Sheriff's Trust account. Mrs. Muir and former Sheriff Muir were both authorized signers on the Sheriff's Trust account.

The annual financial statement audits for Decatur County for the past several years have included findings that the duties of depositing and posting collections in the Sheriff's Office are not properly segregated, bank accounts are not reconciled by an individual who does not handle cash, and the bank reconciliations are not reviewed periodically by an independent person for propriety. The audit reports have also included recommendations that current personnel provide additional controls through reviews performed by independent persons and the reviews should be documented by the signature or initials of the reviewer and the date of the review.

When we spoke with the daytime Dispatcher, she stated she was provided the monthly bank reconciliations and other month-end reports to be initialed and dated. We observed her initials and dates on the bank reconciliations and reports we tested. However, according to the Dispatcher, she did not review the bank reconciliations and reports for accuracy or reasonableness. She also stated she was told by Mrs. Muir she was to initial and date the bank reconciliations and reports in order to comply with the auditor's recommendations. In addition, she stated she was not given proper training or adequate time to gain an understanding of the bank reconciliations and reports which she was to initial and date each month. As a result, there was not an effective review of the bank reconciliations and month-end reports prepared by Mrs. Muir.

We determined the collections recorded in the receipt books for a judgmentally selected month were properly recorded and deposited. However, because we are unable to ensure all collections were recorded in the receipt books, we are unable to determine if any collections received by the Sheriff's Office were not properly recorded and deposited.

**Credit Cards** – The County adopted a credit card policy on September 9, 2013, which states, “Department Heads and any authorized users are responsible for timely submission of credit card statements with original, detailed, itemized receipts for each charge on the statement to the County Auditor's Office. Charges not accompanied with a receipt will be the responsibility of the employee and may be withheld from the employee's wages.”

The Sheriff's Office has 3 credit cards. During the period of our review, 1 card was primarily used by the Deputy responsible for prisoner transports, 1 card was assigned to the Chief Deputy and used by individuals, as needed, for assigned job duties, and the third card was assigned to former Sheriff Muir. The card assigned to former Sheriff Muir was also used by Mrs. Muir to purchase items for the Sheriff's Office. We reviewed all purchases made with the 3 credit cards for the period June 1, 2014 through March 31, 2016.

When we spoke with members of the Sheriff's Office staff, they identified concerns regarding Mrs. Muir making a large number of on-line purchases. They stated some packages delivered to the Sheriff's Office were kept at the office; however, many packages were taken home by Mrs. Muir. As a result, in addition to reviewing all purchases made with the credit card assigned to former Sheriff Muir and used by Mrs. Muir during the period June 1, 2014 through March 31, 2016, we also observed certain items purchased with the credit card to ensure they were located in the Sheriff's Office and used for Office operations.

During our review of the charges, we identified 28 purchases from Amazon between September 30, 2015 and February 24, 2016. With assistance from Sheriff's Office staff and by reviewing the invoices from Amazon for 26 of the 28 purchases, we determined the items listed on the available invoices were for use in the new Jail which began operating in December 2015. The 2 purchases from Amazon for which invoices were not available were for \$47.83 each and were made on December 20, 2015 and December 21, 2015. Based on an Amazon invoice from an earlier purchase with the credit card assigned to former Sheriff Muir, it appears the 2 purchases were additional totes purchased for the Jail's operations.

The items purchased with the credit card to furnish the Jail also included 2 storage units purchased from Menards.com on November 10, 2015 which totaled \$1,059.98. The electronic receipt for the purchase e-mailed to the Sheriff's Office documented the purchase was eligible for an 11% rebate. Sheriff's Office staff we spoke with did not know if the rebate was obtained and, if it was obtained, what it was used for. If the rebate was obtained and used to reduce the payment of a subsequent purchase from Menards, the rebate amount used should have been identifiable on the receipt. We did not identify any purchases from Menards paid for by the County between November 10, 2015 and March 23, 2016.



During our review of the purchases made with the credit card assigned to former Sheriff Muir and used by Mrs. Muir, we also identified 2 purchases from fuel vendors. On October 23, 2014, \$20.02 was charged at Casey's General Store in Leon, Iowa. Supporting documentation was not available for the charge. Because former Sheriff Muir had a fuel card issued by the Sheriff's Office which could be used 24 hours per day at a vendor in Leon and a key to the fuel tanks located in the County Yard, it is not known why fuel would be purchased at Casey's in Leon. Because sufficient information was not available, we are not able to determine if the purchase was personal in nature.

In addition, \$23.50 of fuel was purchased in Newton, Iowa on February 22, 2016. A receipt was provided for the charge; however, the reason for the trip was not documented. Because an explanation was not provided, we are unable to determine if the fuel purchase was for operations of the Sheriff's Office or personal in nature.

During our review of supporting documents for purchases made on all 3 credit cards assigned to the Sheriff's Office, we determined detailed receipts were not submitted for purchases made during September 2014 and November 2014. However, the claims were paid by the County Auditor's Office. The statements for these months did not include any charges on the credit card assigned to former Sheriff Muir. The purchases made with the credit cards held by the transport deputy and Chief Deputy included 2 purchases at gas stations. Based on the locations of the purchases and the job duties of the Deputies, the charges appear reasonable.

During our review of the credit card statements, we also determined the credit limit of the credit cards was exceeded twice. As a result, the County incurred 2 overlimit fees of \$50.00 each.

**Fuel Purchases** – Former Sheriff Muir and deputies within the Sheriff's Office were assigned vehicles to be used in carrying out their duties. Former Sheriff Muir and each deputy were also assigned individual MFA Oil Company credit cards to purchase fuel for the vehicles assigned to them. However, the card assigned to the Chief Deputy was shared with a reserve officer. Because former Sheriff Muir and each deputy had a unique card number, it is possible to determine who made individual purchases with the MFA credit cards.

In addition to the MFA credit cards, 3 deputies and former Sheriff Muir also had keys to the County Yard fuel pumps which could be used to fuel their vehicles. The keys to the County Yard pumps are numbered; however, former Sheriff Muir had keys with the same numbers as those assigned to 2 deputies. As a result, it was not possible to determine who charged fuel at the County Yard.

The fuel card policy signed by former Sheriff Muir stated, "Fuel cards are provided for Deputies to use at MFA to fuel patrol vehicles. Advise dispatch of amount of fuel and miles when getting fuel. If fuel is obtained at the County Yards advise dispatch also of amount of fuel and miles at the time. Dispatchers will log on radio, log the officer, amount of gallons, date and place (MFA or County Yards) where obtained. Dispatcher on duty will also log in the fuel log book the information under each officer's names."

According to Sheriff's Office staff we spoke with, former Sheriff Muir was reportedly seen on multiple occasions filling small containers with fuel and it was alleged some of the fuel may have been purchased for his personal use. However, specific information, such as the dates of these instances or a description of the size of the fuel containers, could not be provided because the instances were reported second or third-hand. No one reported seeing these instances directly.

As a result of the concerns, we reviewed fuel purchases made by former Sheriff Muir with the MFA credit card assigned to him. Because we were unable to determine who purchased fuel from the County Yard pumps, those purchases were excluded from our analysis. During our review of the purchases made with the MFA credit card, we determined the following:

- Former Sheriff Muir purchased smaller quantities of fuel more often than some of the deputies. This is not unexpected as the deputies are on patrol more frequently than the Sheriff. As a result, they are less likely to purchase small amounts of fuel.

We identified 13 instances when 5 gallons of fuel or less were purchased with the MFA credit card assigned to former Sheriff Muir. However, for a number of those instances, fuel was also purchased the previous day. As a result, it is possible a small amount of fuel was needed to fill the tank of the vehicle assigned to him.

- We identified 7 instances where 2 purchases were made on the same day. Because sufficient records are not available, we were unable to determine if the second purchase of the day was made after returning from a trip made during the same day as the initial purchase.
- We identified 8 instances where more than 18 gallons of fuel were purchased at one time. Specifically, the amount of fuel ranged from 18.81 to 26.80 gallons for these purchases. The vehicle assigned to former Sheriff Muir during the period of our testing was a Chevrolet Silverado 1500. Fuel tanks on this model of truck range from 26 to 34 gallons. None of the purchases identified exceeded 34 gallons.

We also compared the logs maintained by the dispatchers to the statements listing the purchases made with the MFA credit card assigned to former Sheriff Muir and determined not all purchases were recorded in the logs maintained by the dispatchers. In addition, no one compares the fuel purchases listed in the logs to the billings received from MFA and the County Yard.

Because sufficient records were not maintained for fuel purchases, we are unable to determine what amount, if any, of the fuel purchases were for personal purposes. As a result, we did not identify any improper purchases.

**Clothing and Uniform Purchases** – According to the Clothing Allowance section of the Decatur County Personnel Policy, “All full-time deputy sheriffs shall be given an annual allowance for the purchase of uniforms and equipment of Five Hundred Dollars (\$500.00). Newly hired deputy sheriffs will receive One Thousand Five Hundred Dollars (\$1,500.00) allowance. Safety vests are not part of the said annual allowance. Jailers and dispatchers, full or part-time, shall be given an allowance for uniforms of Two Hundred Fifty Dollars (\$250.00).”

Some Sheriff’s Office staff members we spoke with stated they were not allowed to purchase clothing/uniforms in the amount allowed by the personnel policy. Several staff members we spoke with were told sufficient funds were not available to purchase clothing or uniforms, yet items were purchased for other staff members. As a result of these concerns, we reviewed clothing and uniform purchases.

Based on our review of invoices from certain clothing and uniform vendors and purchases made with the credit cards held by the Sheriff’s Office, we determined the invoices did not consistently document which deputy, jailer or dispatcher the purchase was for. In other instances, a deputy was identified on the invoice or claim; however, some of these purchases included clothing of multiple sizes. As a result, it is apparent not all the items included in the purchase were for the same individual.

In addition, records are not maintained to document the amount of the clothing allowance used for each staff member each year. As a result, we were unable to determine the amount of clothing and uniforms purchased for each employee or if clothing was purchased for certain employees in excess of the amount provided by the County’s Clothing Allowance Policy.

**Other Disbursements** – As a result of concerns brought to our attention from Sheriff’s Office staff, we scanned disbursements for unusual items and items which could be more susceptible to be purchased for personal use.

During our testing, we determined Mrs. Muir was reimbursed \$3,795 for a night vision scope. When we attempted to locate the night vision scope on March 30, 2016, its location was unknown. The Muir family returned the scope to the Sheriff's Office approximately a week later.

Other items purchased appeared reasonable for the operations of the Sheriff's Office. We also confirmed with Sheriff's Office staff certain pieces of small equipment, including fire arms, were accounted for.

**Evidence Room** – Concerns regarding controls over evidence held by the Sheriff's Office were brought to our attention by Sheriff's Office staff members and the County Attorney. After the County's new Jail was completed in December 2015, all of the evidence was moved into a locked room in the new facility. However, prior to December 2015, evidence was not maintained in a secure evidence room. Instead, seized and forfeited property was located in work areas and various unsecured locations in the Sheriff's Office, including the office of former Sheriff Muir. Seized and forfeited property were also located in areas which were visible to and accessible by the general public visiting the County Courthouse.

In addition, evidence logs documenting items which should have been held by the Sheriff's Office were not prepared. As a result, we were unable to determine if all seized and forfeited property was accounted for or if any evidence was missing or had been tampered with. According to Sheriff's Office staff we spoke with and the County Attorney, there have been multiple cases where evidence, such as fire arms and all-terrain vehicles, could not be located. However, additional information regarding these instances was not available.

**Payroll** – Mrs. Muir was employed by the County Sheriff's Office prior to the election of former Sheriff Muir. In addition, former Sheriff Muir was not employed by the County prior to his election. As a result, he was not involved in hiring Mrs. Muir. In addition, former Sheriff Muir and Mrs. Muir were not married at the time he was elected.

According to Sheriff's Office staff we spoke with, certain employees felt Mrs. Muir received additional pay raises and possibly extra holiday pay because of her personal relationship with former Sheriff Muir. As a result of these concerns, we reviewed certain pay increases Mrs. Muir received during her employment with the Sheriff's Office.

Based on our testing, Mrs. Muir received hourly wage increases when she moved from part-time to full-time employment and when she was assigned additional responsibilities. We determined the Board of Supervisors was provided a document requesting the change in pay for Mrs. Muir for these hourly wage increases. Copies of the requests were located in Mrs. Muir's personnel file.

In addition to those hourly wage increases, Mrs. Muir received routine annual raises through the same process as other County employees. This process included a resolution by the Board of Supervisors documenting the hourly rate and the percentage increase for the fiscal year. The increases Mrs. Muir received for the periods tested were consistent with increases received by other employees within the Sheriff's Office.

We also tested the amounts paid to Mrs. Muir for several pay periods during which a paid County holiday fell. Based on our testing, Mrs. Muir was not paid additional compensation for holidays outside her normal scheduled hours.

## **Recommended Control Procedures**

As part of our review, we reviewed the procedures used by the Sheriff's Office to process receipts and disbursements. We also reviewed procedures used to maintain evidence collected by the Sheriff's Office. An important aspect of internal control is to establish procedures which provide accountability for assets susceptible to loss from errors and irregularities. These procedures provide the actions of an individual will act as a check on those of another and provide a level of assurance that errors or irregularities will be identified within a reasonable time during the course of normal operations. Based on our findings and observations detailed below, the following recommendations are made to strengthen the Sheriff's Office internal controls.

- (A) Segregation of Duties – Based on our observations and discussions with Sheriff's Office staff, Mrs. Muir performed all functions of processing receipts and disbursements from the Sheriff's Trust account, with the exception of filling out the pre-numbered receipts as the mail was opened.

Recommendation – We realize segregation of duties is difficult with a limited number of office employees. However, the duties associated with receipts and disbursements should be segregated between staff members to obtain the maximum internal control possible under the circumstances. Current staff members can provide additional control through review of financial transactions, reconciliations, and reports. Such reviews should be performed by independent persons to the extent possible and should be documented by the signature or initials of the reviewer and the date of review.

- (B) Credit Cards – The County adopted a credit card policy on September 9, 2013, which states, "Department Heads and any authorized users are responsible for timely submission of credit card statements with original, detailed, itemized receipts for each charge on the statement to the County Auditor's Office. Charges not accompanied with a receipt will be the responsibility of the employee and may be withheld from the employee's wages."

Former Sheriff Muir and 2 deputies were assigned credit cards issued to the Sheriff's Office. We identified a limited number of purchases made with the credit cards for which supporting documentation was not available.

We also determined the credit limit of the cards was exceeded twice, resulting in unnecessary fees.

Recommendation – County officials should implement procedures which ensure compliance with the County's credit card policy. In addition, credit limits on cards should be monitored and adjusted if needed in order to avoid unnecessary fees.

- (C) Fuel Purchases – We reviewed the procedures used by the Sheriff's Office to purchase fuel and identified the following:

- The Sheriff's Office issued numbered keys to the County Yard fuel pumps to selected deputies. Each deputy was not assigned a uniquely numbered key; therefore, the usage could not be tracked by individual.
- Individuals making fuel purchases did not report and/or dispatchers did not log all fuel purchases as required by the Fuel Card Policy established by the County.
- Reconciliations were not performed between the fuel purchase logs and the billings received from the County Yard and MFA Oil Company.

Recommendation – In order to track usage, each deputy should be assigned a unique fuel card and uniquely numbered key to the County Yard fuel pumps. The Sheriff's Office should implement policies and procedures requiring deputies to maintain mileage logs for their vehicles.

In addition, odometer readings and the number of gallons of fuel purchased should be recorded by dispatchers for each fuel purchase in accordance with the County's established policy. Monthly fuel charges should be reconciled to supporting documentation and the fuel logs. The amount of fuel purchased for each vehicle should also be periodically reviewed for reasonableness.

- (D) Uniform & Clothing Purchases – According to the Clothing Allowance section of the Decatur County Personnel Policy, "All full-time deputy sheriffs shall be given an annual allowance for the purchase of uniforms and equipment of Five Hundred Dollars (\$500.00). Newly hired deputy sheriffs will receive One Thousand Five Hundred Dollars (\$1,500.00) allowance. Safety vests are not part of the said annual allowance. Jailers and dispatchers, full or part-time, shall be given an allowance for uniforms of Two Hundred Fifty Dollars (\$250.00)."

We reviewed the purchases from various vendors of clothing and uniforms and determined the purchases were not tracked by individual employee. As a result, we are unable to determine if the purchase of clothing and uniforms was made in accordance with the County's Personnel Policy.

Recommendation – The Sheriff's Office should establish policies and procedures to track clothing and uniform purchases by individual employee on an annual basis to ensure annual clothing allowance amounts are not exceeded for individual employees.

- (E) Evidence – Prior to December 2015, evidence was not maintained in a secure evidence room. Instead, seized and forfeited property was located in work areas and various unsecured locations in the Sheriff's Office, including the office of former Sheriff Muir. Seized and forfeited property was also located in areas which were visible to and accessible by the general public visiting the County Courthouse. Evidence is now stored in a locked room in the relocated Sheriff's Office.

In addition, evidence logs documenting items which should have been held by the Sheriff's Office were not prepared. As a result, we were unable to determine if all seized and forfeited property was accounted for or if any evidence was missing or had been tampered with.

Recommendation – When property is seized by, forfeited to, or otherwise provided to the Sheriff's Office, it should be tagged in a manner which will allow proper identification. At a minimum, the tags should include a description of the item, the number of the related case, the owner's name or from whom the property was obtained and the date it was obtained.

A centralized property or evidence room should continue to be maintained in a secure manner. Access to the evidence room should be limited to only the deputy designated as the Evidence Custodian. Procedures should be developed which allow property to be held in a secure manner until it can be checked into the evidence room by the Evidence Custodian. The deputy placing the property in the temporary holding area should record a description of the property, the date and time in a log. The log should also include the deputy's name or initials, the related case number and any other identifying information.

Within the evidence room, the property should be arranged in a neat and orderly manner which will allow the Evidence Custodian to readily locate any property. The property should be placed on shelves or in appropriate receptacles with identifying

location information which should also be noted in the evidence log along with the description of the property. In addition, weapons and assets susceptible to theft, such as cash, should be secured in a similar manner and smaller valuable items should be placed in a safe located within the evidence room.

When the evidence is moved from the temporary holding area to the evidence room by the Evidence Custodian, he/she should record the date, time, and his/her name or initials in the evidence log maintained for the temporary holding area.

Upon moving the property into the evidence room, the Evidence Custodian should record a description of the property, the date, and time in an evidence log which is kept in the evidence room. The evidence log should also include the deputy's name or initials, the related case number, and any other identifying information. Anytime the property is removed from or returned to the evidence room or when the property is disposed of, the actions should be described in the evidence log along with the date and the initials or signature of the Evidence Custodian.

The evidence log should be periodically reviewed by someone other than the Evidence Custodian and should be compared to the property maintained in the evidence room. The review should be documented and the documentation should include the signature or initials of the individual performing the review and the time and date of the review.

In addition, procedures should be implemented to ensure all property is properly documented in the related case files. The case files should contain a description of the property and notations of any subsequent disposition. Case narratives should clearly document if any evidence was seized and if any evidence was destroyed at the site.

Periodic inventories should be conducted by someone other than the Evidence Custodian and the inventory should compare property to supporting documentation in the case files and the evidence log. The inventory should include the signature of the individual(s) who inventoried the property. Also inventories, should be conducted whenever the Evidence Custodian changes.

- (F) Payroll – Time sheets for Sheriff's Office employees are prepared by an individual based on the scheduled hours for the employees. Individual employees do not prepare their own timesheets and are not provided the opportunity to review the timesheets before they are approved by the Sheriff and submitted to the County Auditor's Office.


Recommendation – Employees should prepare, sign, and date their own timesheets. The timesheets should be reviewed and approved by a supervisor and their approval should be documented by their signature or initials and the date of approval.

Report on a Review of the  
Decatur County Sheriff's Office

Staff

This review was performed by:

Annette K. Campbell, CPA, Director  
Karen L. Brustkern, CPA, Senior Auditor II  
Lucas P. Mullen, Assistant Auditor

  
Tamera S. Kusan, CPA  
Deputy Auditor of State