

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT
OF
COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
7/27/06

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Paul Eckert J.P. Weisheit	01-01-05 to 02-15-06 02-16-06 to 12-31-06
President of the County Council	Gregory A. Kendall	01-01-05 to 12-31-06
President of the Board of County Commissioners	Lawrence M. Vollmer John G. Burger	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
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TO: THE OFFICIALS OF DUBOIS COUNTY

We have audited the records of the County Community Corrections for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Dubois County for the year 2005.

STATE BOARD OF ACCOUNTS

May 17, 2006

COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY
AUDIT RESULTS AND COMMENTS

COMMUNITY CORRECTIONS OFFICER COMPENSATION

Due to a calculation error made by the community corrections director, the community correction officers received more compensation than what was approved in the community correction grant and budget beginning July 2005. The overpayment will be repaid through equal adjustments to payroll over the pay periods remaining in the grant's budget year which ends on June 30, 2006.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of audit:

- (1) Commissary depository reconciliations for January through March and September through December, 2005 were not presented for audit. The Commissary Fund Ledger of Receipts, Disbursements and Balances (Form 358) for 2005 was not presented for audit. Financial reports for January through November, 2005 were presented but did not provide the range of receipts and warrant numbers to support the collections and disbursements reported.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories.

- (2) Financial records presented for audit were incomplete and not reflective of the activity of the Community Corrections Work Release, Day Reporting, Home Detention, Community Service and Other Funds. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

PRESCRIBED FORMS

With exception of the Community Corrections Commissary Fund, the following prescribed or approved forms were in use: General Warrant (Form 353), General Receipt (Form 352), and the Ledger of Receipts, Disbursements and Balances (Form 358). However, the Ledger of Receipts, Disbursements and Balances (Form 358) was not used in the manner prescribed: disbursements were not posted, month-to-date and year-to-date footings were not performed and the fund balance of transactions was not determined.

Officials and employees are required to use the State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY COMMUNITY CORRECTIONS
DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2006, with J.P. Weisheit, Director; Randall L. Fleck, County Commissioner; and Gregory A. Kendall, President of the County Council. The officials concurred with our audit findings.