

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

AUDIT REPORT

OF

COUNTY JUVENILE DETENTION CENTER

HAMILTON COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

08/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Douglas Carter	01-01-03 to 12-31-06
President of the County Council	John Hiatt Steven Schwartz	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Christine Altman Steven Holt	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the County Juvenile Detention Center 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Hamilton County for the year 2005.

STATE BOARD OF ACCOUNTS

March 31, 2006

COUNTY JUVENILE DETENTION CENTER
HAMILTON COUNTY
AUDIT RESULT AND COMMENT

JUVENILE DETENTION TRUST RECORDS

Individual trust records are kept as a subsidiary record to the Trust Ledger. The ledger currently reconciles with the bank, but the subsidiary records do not agree to the ledger.

At all times, the manual and 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 of Indiana, Chapter 1)

COUNTY JUVENILE DETENTION CENTER
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2006, with Douglas Carter, Sheriff; and Cheryl Garner, Bookkeeper. The officials concurred with our audit finding.