

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

AUDIT REPORT

OF

COUNTY JUVENILE PROBATION

VIGO COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

09/08/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Juvenile Court Magistrate	R. Paulette Stagg	01-01-05 to 12-31-06
Office Manager	Sheila Tucker Kaperak	01-01-05 to 12-31-06
President of the County Council	Robert Hellman	01-01-05 to 12-31-06
President of the Board of County Commissioners	Paul Mason Judith A. Anderson	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 VIGO COUNTY

We have audited the records of the County Juvenile Probation 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 Vigo County for the year 2005.

STATE BOARD OF ACCOUNTS

June 7, 2006

COUNTY JUVENILE PROBATION
VIGO COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Audit Reports B17831, B20014, B21578, B23783, and B26274, receipts were deposited later than the next business day. Receipts were collected throughout each month but no deposits were made in February, March, May, June, September, or November. Only nine bank deposits were made in 2005.

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. . . ."

REPORTS OF COLLECTION FILED DELINQUENT

As stated in prior Audit Report B26274, Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to eight months after the collections were received by the Juvenile Probation Department. Only two Reports of Collection were filed for 2005 collections.

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 JUVENILE PROBATION
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2006, with Sheila Tucker Kaperak, Office Manager.