

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

AUDIT REPORT

OF

COUNTY JUVENILE RESTITUTION

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
Chief Juvenile Probation Officer	Deborah Elliott Kesler	01-01-05 to 12-31-06
President of the County Council	Robert Hellmann	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 Restitution 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 RESTITUTION
VIGO COUNTY
AUDIT RESULTS AND COMMENTS

ACCOUNTING RECORDS

Depository reconcilements were performed but not correct. Several addition and subtraction errors were made in the Juvenile Restitution's accounting records, causing a discrepancy between the ending balances per book and per bank.

Subsidiary records were kept for individual juveniles and victims, but the information presented was not complete. The records do not provide details of payments made by juveniles.

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, Chapter 1)

DEPOSITS

As stated in the prior Audit Report B26275, in numerous instances, receipts were deposited later than the next business day. Out of thirty-one receipts for the year, eight were deposited twenty or more days after they were collected.

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 JUVENILE RESTITUTION
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2006, with Deborah Elliott Kesler, Chief Juvenile Probation Officer. The official concurred with our audit findings.