

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

AUDIT REPORT

OF

COUNTY PROBATION DEPARTMENT

DELAWARE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/14/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Unclaimed Property	4
Deposits	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Juvenile Chief Probation Officer	Ken Mace	01-01-05 to 12-31-06
Adult Chief Probation Officer	John Cox	01-01-05 to 12-31-06
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Probation Department 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 Delaware County for the year 2005.

STATE BOARD OF ACCOUNTS

June 19, 2006

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

UNCLAIMED PROPERTY

The Probation Department has \$2,513 in trust that is distributable but has remained unclaimed for an estimated eight years.

Indiana Code 32-34-1-20(c) states in part: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (8) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable . . . "

Indiana Code 32-34-1-26(a) states in part: " A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property . . . "

Indiana Code 32-34-1-27(a) states: "Except as provided in subsections (b) (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

DEPOSITS

Juvenile probation receipts, restitution receipts, and adult probation receipts were tested for timely deposits. Our tests revealed \$10,982 of \$25,149 or 44% of juvenile probation receipts and \$313 of \$940 or 33% of restitution receipts were deposited later than the next business day.

Forty per cent of the adult probation receipts tested 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 PROBATION DEPARTMENT
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2006, with Ken Mace, Juvenile Chief Probation Officer; and Robyn S. Williamson, Bookkeeper. The officials concurred with our audit findings.