

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

EXAMINATION REPORT
OF
COUNTY PROBATION DEPARTMENT
CLAY COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
09/14/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	G. Steven Bell Kelsey White	01-01-05 to 02-05-06 02-06-06 to 12-31-06
President of the County Council	Warren Stevenson Larry Moss	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	David Parr Charles Brown	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 CLAY COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Clay County for the year 2005.

STATE BOARD OF ACCOUNTS

August 7, 2006

COUNTY PROBATION DEPARTMENT
CLAY COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the ledger balance to the bank account balance were not performed in 2005.

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."

DEPOSITS

As stated in the prior Audit Report B25595, in numerous instances, receipts were deposited later than the next business day. The receipts tested were deposited up to thirty-six days after the receipt date.

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
CLAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2006, with Kelsey White, Chief Probation Officer.