

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

EXAMINATION REPORT  
OF  
COUNTY COMMUNITY CORRECTIONS  
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>
Director	Garth Brown	01-01-05 to 06-30-05
	Vacant	07-01-05 to 07-04-05
	Lisa Ratcliff	07-05-05 to 07-03-06
	John Tabasco (Co-Interim)	07-04-06 to 12-31-06
	Jamie Ringo (Co-Interim)	07-04-06 to 12-31-06
President of the County Council	Warren Stevenson	01-01-05 to 12-31-05
	Larry Moss	01-01-06 to 12-31-06
President of the Board of County Commissioners	David Parr	01-01-05 to 12-31-05
	Charles Brown	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 Community Corrections 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 Clay County for the year 2005.

STATE BOARD OF ACCOUNTS

August 7, 2006

COUNTY COMMUNITY CORRECTIONS  
CLAY COUNTY  
EXAMINATION RESULT AND COMMENT

DEPOSITS

As stated in the prior Audit Report B25592, in numerous instances, receipts were not deposited timely. Forty-three percent of 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 COMMUNITY CORRECTIONS  
CLAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2006, with Jamie Ringo and John Tabasco, Co-Interim Directors. The officials concurred with our audit finding.