

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

AUDIT REPORT

OF

ADULT PROBATION DEPARTMENT

PORTER COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
11/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Neil Hannon	01-01-05 to 12-31-06
Clerk of the Circuit Court	Dale Brewer	01-01-03 to 12-31-06
President of the County Council	Robert Poparad Daniel Whitten	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Robert Harper	01-01-05 to 12-31-06



STATE OF INDIANA
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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 PORTER COUNTY

We have audited the records of the Adult 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 Porter County for the year 2005.

STATE BOARD OF ACCOUNTS

October 10, 2006

ADULT PROBATION DEPARTMENT
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

RECORD RETENTION

As noted in the prior audit, receipts for collections of probation user fees could not be traced to case files. The main probation department has two satellite offices that collect probation user fees. The fees paid by probationers are documented on a probationer's log and on daily reports of collections turned in to the main probation office. When the probationer is no longer on probation (he has paid all fees and met the requirements set by the court) his log is no longer needed and destroyed. No documentation for payments is made in the Jalan software system that maintains the case history information. The closed case histories at the Clerk's Office do not have a payment history. Only a copy of a payment receipt was noted in some case files but unable to verify if any other receipts were received.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

DEPOSITS

In numerous instances, receipts from probations satellite offices were deposited later than the next business day. The main probation department has two satellite offices that collect probation user fees. These fees are receipted in at the respective offices. A record of collections and the monies are taken to the main probation department at an average of one to two weeks after receiving the monies. The main probation office deposits the monies within the next day of receiving the funds.

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. . . ."

ANTABUSE COLLECTIONS

As noted in the prior audit, County Judges order individuals who have committed alcohol related offenses to undergo alcohol treatment. Individuals are ordered to be treated through an antabuse (anti-alcoholic) program. Individuals are required to go to the Health Department to have the drug administered on a weekly basis.

The ordinance or resolution approving the collection of fees for the antabuse program and for the establishment of the antabuse fund was not presented for audit. An antabuse fee of \$70 per month is charged to those individuals in treatment. The fee was calculated by (1) the per person monthly cost of the drug plus (2) the cost of having a nurse from the health department administer the drug, and (3) the cost of having sheriff's personnel on hand to provide security and monitor adherence to the antabuse program.

Based on the method of calculating the fee, the antabuse program should operate at a near break even basis. At December 31, 2005, the Antabuse Fund had a cash balance of \$92,764. This accumulated balance may indicate that the fee charged for the antabuse drug may have been in excess of actual costs.

The Board of County Commissioners should adopt an ordinance or resolution revising the antabuse fee. The Commissioners should review the disposition of the cash balance to ensure that individuals are not charged above and beyond what is allowed.

ADULT PROBATION DEPARTMENT
PORTER COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uni-form Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PRETRIAL SUPERVISION FEE - SUPERIOR COURT IV

In 2006, the Judge ordered a defendant to pay "pretrial supervision" fees and released the defendant's cash bond (bail) to pay the pretrial supervision fees. The defendant had not been convicted at the time of the order.

Indiana Code 35-33-8-3.2 Sec. 3.2(a)(2) states:

"A court may admit a defendant to bail and impose any of the following conditions to assure the defendant's appearance at any stage of the legal proceedings, or, upon a showing of clear and convincing evidence that the defendant poses a risk of physical danger to another person or the community, to assure the public's physical safety:

- (1) Require the defendant to:
 - (A) execute a bail bond with sufficient solvent securities;
 - (B) deposit cash or securities in an amount equal to the bail;
 - (C) execute a bond secured by real estate in the county, where thirty-three hundredths (0.33) of the true tax value less encumbrances is at least equal to the amount of bail; or
 - (D) post a real estate bond.

The defendant must also pay the fee required in subsection (d)

- (2) Require the defendant to execute a bail bond by depositing cash or securities with the clerk of the court in an amount not less than ten percent (10%) of the bail. If the defendant is convicted, the court may retain all or a part of the cash or securities to pay fines, costs, fees, and restitution, if ordered by the court."

ADULT PROBATION DEPARTMENT
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 10, 2006, with Judge Jeffrey L. Thode and Neil Hannon, Chief Probation Officer. The officials concurred with our audit findings.