

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY ANIMAL CONTROL BOARD
JENNINGS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
02/16/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Animal Control Board	Roger Hughes	01-01-05 to 12-31-07
President of the County Council	Kenneth W. Pettit Edward Maschino	01-01-05 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Robert R. Willhite Richard B. Schneider	01-01-05 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined the records of the County Animal Control Board 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 Examination Report of Jennings County for the year 2005.

STATE BOARD OF ACCOUNTS

January 25, 2007

COUNTY ANIMAL CONTROL BOARD
JENNINGS COUNTY
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

We found the following conditions regarding the financial records maintained by the Animal Control Officer: which was also reported in the prior examination report:

1. Receipts and disbursements are posted to a check register similar to one used for personal or individual checking accounts rather than to the prescribed Ledger of Receipts, Disbursements and Balances (Form 358).

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

2. No monthly depository reconcilements of bank account balances to fund balances were presented for examination.

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."

BONUSES

James Brewner and Tara Curry, Animal Control Officers, were paid \$500 and \$25 bonuses, respectively, in 2005. The bonuses were not included in the salary ordinance approved by the County Council.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution, or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Auditors, Chapter 14)

The above amounts totaling \$525 were refunded on December 26, 2006, upon our request. (See Summary, page 6)

COUNTY ANIMAL CONTROL BOARD
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 25, 2007, with Janice L. Ramey, Auditor; Edward Maschino, President of the County Council; and Richard B. Schneider, President of the Board of County Commissioners.

COUNTY ANIMAL CONTROL BOARD
JENNINGS COUNTY
SUMMARY

	Charges	Credits	Balance Due
James Brewner, Animal Control Officer:			
Bonuses, page 4	\$ 500	\$	\$
Paid by Roger A. Hughes, December 26, 2006, Quietus 4968		500	-
Tara Curry, Animal Control Officer:			
Bonuses, page 4	25		
Paid by Roger A. Hughes, December 26, 2006, Quietus 4968		25	-
Totals	\$ 525	\$ 525	\$ -