

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
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 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 Board of County Commissioners 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

BOARD OF COUNTY COMMISSIONERS
JENNINGS COUNTY
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS NOT USED

The operation of the Recycling Center is under the jurisdiction of the Board of County Commissioners. Employees at the Recycling Center are not using the following prescribed forms for the receiving and remitting of monies collected:

<u>Description</u>	<u>Form</u>
General Receipt	352
Report of Collections	362

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)

ADDITIONAL COURT COSTS ASSESSED BY ORDINANCE

The Board of County Commissioners and the County Council have approved ordinances establishing the following fees to be assessed by the Jennings County Circuit or Superior Courts as costs in addition to costs established by state statute:

1. A \$30 fee is to be assessed against any person convicted of a misdemeanor or felony to be deposited in the Jennings County Courts Security Fund to be used to improve court security.
2. A \$50 fee is to be assessed against any person assigned community service hours (including deferrals, juvenile informal adjustments, and infractions, by the Jennings County Circuit or Superior Courts. The fee is to be deposited in the Jennings County Court Community Service Fund to be used to alleviate the financial burden on the Circuit Court Probation Department and to broaden and improve service provided by this program.

Court costs and fees are set by state statutes as follows:

1. Misdemeanor or felony cases are established by Indiana Code 33-37-4-1 (a) and (b).
2. Infractions by Indiana Code 33-37-4-2.
3. Deferral program fees by Indiana Code 33-37-4-2 (e).
4. Informal adjustment fees by Indiana Code 31-34-8-8.

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 Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
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.