

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

AUDIT REPORT
OF
COUNTY ADULT PROBATION DEPARTMENT
JOHNSON COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
05/23/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Adult Probation Officer	Richard Pfifer	01-01-05 to 12-31-07
President of the County Council	Ron West John Price	01-01-05 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	R.J. McConnell	01-01-05 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County 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 Johnson County for the year 2005.

STATE BOARD OF ACCOUNTS

January 31, 2007

COUNTY ADULT PROBATION DEPARTMENT
JOHNSON COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior Reports B25370 and B28894, were again present during the current period of audit:

The Adult Probation Department did not use General Form 358, Ledger of Receipts, Disbursements and Balances, in the manner prescribed. Receipts in the cash funds ledger were posted and totaled by deposit; however ledger balances were not computed on a daily basis. In addition, disbursements to the County Auditor of fees collected were not always posted.

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)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit. Ledger balances were not computed daily on the cash ledger. There was a similar comment in the prior Reports B25370 and B28894.

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."

REMITTANCE OF FEES COLLECTED

In several instances during 2005 and 2006, probation user fees and administrative fees collected by the Adult Probation Department were not correctly remitted to the County Auditor. User fees remitted to the County Auditor were not in agreement with fees collected as shown on departmental revenue ledgers for some months.

All probation user fees collected by the Probation Department shall be transferred to the County Treasurer, per Indiana Code 35-38-2-1.

COUNTY ADULT PROBATION DEPARTMENT
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 27, 2007, with Richard Pfifer, Chief Adult Probation Officer; and Ashley Davis, Office Manager. The officials concurred with our audit findings.