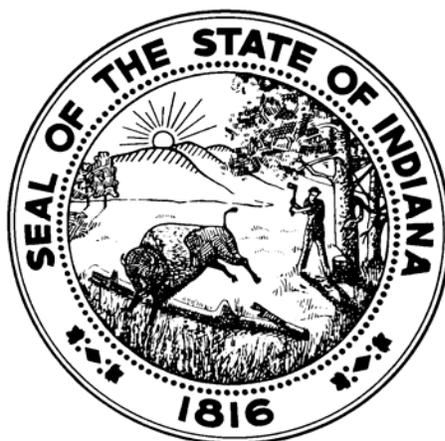


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
ANIMAL SHELTER
JOHNSON COUNTY, INDIANA
March 1, 2005 to December 31, 2005



FILED
05/23/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Deposits	4
Bank Account Reconciliations	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Warden	Julie Hively	01-01-05 to 03-14-05
	Vacant	03-15-05 to 05-01-05
	Shawn Donovan	05-02-05 to 12-31-07
President of the County Council	Ron West	01-01-05 to 12-31-06
	John Price	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

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the Animal Shelter for the period from March 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

February 15, 2007

ANIMAL SHELTER
JOHNSON COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

In numerous instances, receipts 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. . . ."

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the receipt ledger balances to the bank account balances were not presented for audit.

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."

ANIMAL SHELTER
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 27, 2007, with Shawn Donovan, Warden. The official concurred with our audit findings.