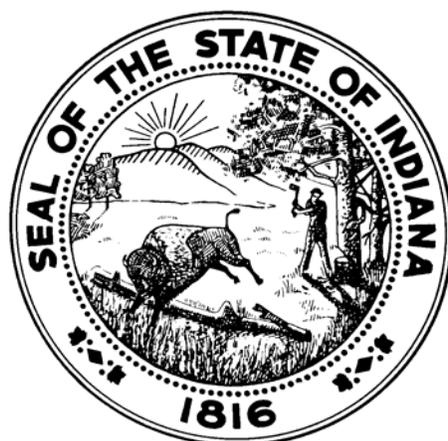


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
PROBATION DEPARTMENT  
STARKE COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
08/23/2007



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u> | <u>Term</u>          |
|---|-----------------|----------------------|
| Chief Probation Officer                           | Eric Fritz      | 01-01-06 to 12-31-07 |
| President of the<br>County Council                | Bruce Fingerhut | 01-01-06 to 12-31-07 |
| President of the Board of<br>County Commissioners | Kevin Kroft     | 01-01-06 to 12-31-07 |



**STATE OF INDIANA**  
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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF STARKE COUNTY

We have examined the records of the Probation Department for the period from January 1, 2006 to December 31, 2006, 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Starke County for the year 2006.

STATE BOARD OF ACCOUNTS

June 25, 2007

PROBATION DEPARTMENT  
STARKE COUNTY  
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund 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."

PROBATION DEPARTMENT  
STARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 25, 2007, with Eric Fritz, Chief Probation Officer. The official concurred with our examination finding.