

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

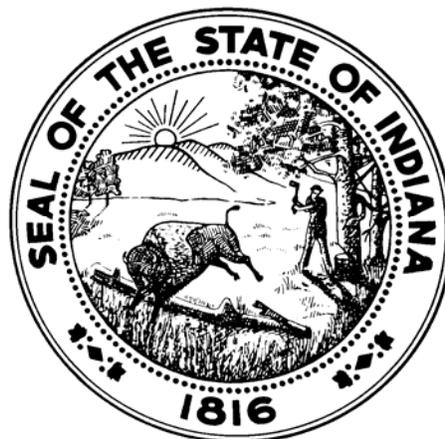
AUDIT REPORT

OF

COUNTY COMMUNITY CORRECTIONS DEPARTMENT

HANCOCK 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>
Director	Patrick Powers	01-01-06 to 12-31-07
Bookkeeper	Linda Willard	01-01-06 to 12-31-07
President of the County Council	Thomas Roney William Bolander	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Brian Kleiman Jack Heiden	01-01-06 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 HANCOCK COUNTY

We have audited the records of the County Community Corrections 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Hancock County for the year 2006.

STATE BOARD OF ACCOUNTS

July 2, 2007

COUNTY COMMUNITY CORRECTIONS DEPARTMENT
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

Home detention and work release individual participant account balances due the County at December 31, 2006, were \$120,657. Some individual account balances go back as far as 1988, and there has been no contact with some of these individuals in several years. Although the Department discussed and tested various procedures for collection, a written policy concerning any collection procedures or write-offs did not exist. Similar comments have appeared in the prior four reports.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS DEPARTMENT
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2007, with Patrick Powers, Director. The official concurred with our audit finding.