

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

AUDIT REPORT
OF
COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
09/12/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Deposits – Adult and Juvenile Probation Restitution	4
Bank Account Reconciliations – Juvenile Probation Restitution	4
Juvenile Restitution Trust Records	4
Unclaimed Property Juvenile Restitution	5
Exit Conference	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Adult Probation Officer	John Cox	01-01-06 to 12-31-07
Juvenile Probation Officer	Ken Mace	01-01-06 to 12-31-07
Judge, Circuit Court 2	Robert A. Dailey	01-01-01 to 12-31-12
President of the County Council	Joseph M. Russell Bradley Bookout	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Thomas Bennington John Brooke	01-01-06 to 12-31-06 01-01-07 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 DELAWARE COUNTY, INDIANA

We have audited the records of the County 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2006.

STATE BOARD OF ACCOUNTS

July 2, 2007

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS - ADULT AND JUVENILE PROBATION RESTITUTION

As stated in the prior Report B27905, 60% of the Adult Probation receipts tested were deposited later than the next business day and 28% of the Juvenile Probation Restitution 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 - JUVENILE PROBATION RESTITUTION

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."

JUVENILE RESTITUTION TRUST RECORDS

Individual juvenile restitution records are supposed to be maintained for each juvenile ordered to pay restitution. Individual juvenile restitution record cards are missing; there is no control ledger; and bank reconciliations are not performed. There was \$687.55 of deposits and checks clearing the bank that was not accounted for within the juvenile restitution records.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

UNCLAIMED PROPERTY JUVENILE RESTITUTION

As noted in prior Report B27905, the Juvenile Probation Department has \$2,488.33 unidentifiable in trust that is distributable but remains unclaimed. The Department has not maintained a proper accounting of the individuals owed this money and as such the Department is unable to remit these unclaimed funds to the Attorney General.

The Juvenile Probation Department should research and identify these unclaimed funds by individual or business in order to follow the following statutory guidelines.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . .

(7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable. . . ."

Indiana Code 32-34-1-26(a) states in part: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property . . ."

Indiana Code 32-34-1-27(a) states: "Except as provided in subsections (b)(c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2007, with Marianne Vorhees, Circuit Court Judge; Robert A. Dailey, Circuit Court 2 Judge; and Lana Scroggins, Court Administrator.

The contents of this report were discussed on July 2, 2007, with Ken Mace, Juvenile Probation Officer; and Robyn Williamson, Juvenile User Fee Clerk.