

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

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



FILED

11/27/2007

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OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Probation Officer	Rick Stout	01-01-06 to 12-31-07
President of the Board of County Commissioners	Tom E. Dolezal	01-01-06 to 12-31-06
	Monty Henderson	01-01-07 to 12-31-07
President of the County Council	J. Richard Henderson	01-01-04 to 12-31-06
	Phillip (Brad) Nichols	01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

We have examined the records of the Tipton County Probation for the period 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 Tipton County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

TIPTON COUNTY PROBATION
EXAMINATION RESULT AND COMMENT

DEPOSITS

Of the receipts tested, 59% were deposited later than the next business day. Several of the receipts were deposited more than seven days after being received.

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 . . ."

TIPTON COUNTY PROBATION
EXIT CONFERENCE

The contents of this report were discussed on October 4, 2007, with Rick Stout, Chief Probation Officer. The official concurred with our finding.