

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

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



FILED

02/26/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Adult Probation Officer	Richard Pfifer	01-01-06 to 12-31-07
President of the County Council	John West John L. Price	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley	01-01-06 to 05-20-07 05-21-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Adult 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 Johnson County for the year 2006.

STATE BOARD OF ACCOUNTS

November 21, 2007

COUNTY ADULT PROBATION DEPARTMENT
JOHNSON COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, which were cited in the prior two Reports B28894 and B29907, were again present during our period of audit:

1. Record balances were not reconciled to depository balances during the audit period:

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."

2. The Adult Probation Department did not use General Form 358, Ledger of Receipts, Disbursements and Balances, in the manner prescribed. Receipts in the cash funds ledger were posted and totaled by deposit; however ledger balances were not computed on a daily basis. In addition, disbursements to the County Auditor of fees collected were not always posted.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect for the adult probation cash account and the credit card account. There were similar comments in the prior three Reports B25370, B28894, and B29907. An analysis of the accounts disclosed that as of December 31, 2006, the one bank account had an unidentified balance net of unrecorded fees of \$3,670.00 and the other bank account had an unidentified balance net of unrecorded fees of \$1,328.61.

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."

COUNTY ADULT PROBATION DEPARTMENT
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 11, 2007, with Richard Pfifer, Chief Adult Probation Officer; Alisha Slaughter, Office Manager; John L. Price, President of the County Council; Mitchael Ripley, President of the Board of County Commissioners; and Janice D. Richhart, County Auditor. The officials concurred with our audit findings.