

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

AUDIT REPORT

OF

JUVENILE DETENTION

HAMILTON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
08/19/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Douglas Carter	01-01-07 to 12-31-10
President of County Council	Brad Beaver	01-01-07 to 12-31-07
	Rick McKinney	01-01-08 to 12-31-08
President of the County Commissioners	Steve Dellinger	01-01-07 to 12-31-07
	Christine Altman	01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the Juvenile Detention for the period from January 1, 2007 to December 31, 2007, 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 Hamilton County for the year 2007.

STATE BOARD OF ACCOUNTS

May 29, 2008

JUVENILE DETENTION
HAMILTON COUNTY
AUDIT RESULTS AND COMMENTS

INMATE TRUST RECORDS

Resident Active Accounts (individual inmate records) are kept as a subsidiary ledger to the Inmate Trust ledger. The ledger currently reconciles to the bank, but the subsidiary ledgers do not agree to the ledger. The Inmate Trust Ledger was \$134.69 long at December 31, 2007.

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)

OLD OUTSTANDING CHECKS

Several checks in the listing of outstanding checks provided revealed checks outstanding in excess of two years.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balances of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Indiana Code 5-11-10.5-2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

JUVENILE DETENTION
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 17, 2008, with Douglas Carter, Sheriff; and Cheryl Garner, Administrative Assistant. The officials concurred with our audit findings.