

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

EXAMINATION REPORT
OF
COMMUNITY CORRECTIONS
WABASH COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
08/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jeffry L. Hobson	01-01-07 to 12-31-08
President of the County Council	Robert Fuller	01-01-07 to 12-31-08
President of the Board of County Commissioners	Lester D. Templin Scott E. Givens	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH COUNTY

We have examined the records of the Community Corrections 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Wabash County for the year 2007.

STATE BOARD OF ACCOUNTS

July 11, 2008

COMMUNITY CORRECTIONS
WABASH COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balance were not presented for audit. Corrections dating back to 2005 have not been posted to the records.

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."

COMMUNITY CORRECTIONS
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 11, 2008, with Kandy D. Barker, Administrative Assistant.