

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

AUDIT REPORT  
OF  
COUNTY PROBATION  
DAVISS COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**

08/25/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Probation Officer	Beth O'Brian	01-01-07 to 12-31-08
President of the County Council	Loretta Kendall Michael Sprinkle	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Steve Myers Jim Truelove	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF DAVIESS COUNTY

We have audited the records of the County Probation 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Daviess County for the year 2007.

STATE BOARD OF ACCOUNTS

August 7, 2008

COUNTY PROBATION  
DAVISS COUNTY  
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient: the juvenile restitution account had receipts dated from the years 2003 through 2007 that were not disbursed to the corresponding party.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY PROBATION  
DAVISS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2008, with Beth O'Brian, Probation Officer; Kenneth Solliday, Council member; Jim Truelove, President of the Board of County Commissioners; and Gail Doades, Auditor. The officials concurred with our audit finding.

The contents of this report were also discussed on August 7, 2008, via telephone, with Gregory Smith, Judge.