

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

AUDIT REPORT

OF

ANIMAL CONTROL BOARD

DEARBORN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/24/2008

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--------------------|----------------------|
| Animal Control Director | Cheryl Lohmiller | 01-01-07 to 12-31-08 |
| President of the Animal Control Board | Dr. Steve Hubbard | 01-01-07 to 12-31-08 |
| President of the County Council | Charles T. Fehrman | 01-01-07 to 12-31-08 |
| President of the Board of County Commissioners | Jeff L. Hughes | 01-01-07 to 12-31-08 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEARBORN COUNTY

We have audited the records of the Animal Control Board 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 Dearborn County for the year 2007.

STATE BOARD OF ACCOUNTS

August 14, 2008

ANIMAL CONTROL BOARD
DEARBORN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies were noted relating to the recordkeeping of Animal Control:

1. A cash book was not maintained to record monies received, collections remitted to the County Auditor and County Treasurer, and to show the cash balance of funds on hand at the close of each day. Ledger of Receipts, Disbursements, and Balances (Form 358) has been prescribed for use as a cash book.

Indiana Code 5-13-5-1 states the following:

"(a) Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day.

(b) The cashbook is a public record and is open to public inspection in accordance with IC 5-14-3."

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 Indiana Counties, Chapter 1)

2. Reconcilements of depository balances to record balances were note performed because a cash book was not maintained.

Indiana Code 5-13-6-1(e) states:

"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."

3. Receipts were deposited later than the next business day. In reviewing the monthly depository statements we found that the Animal Control Director was making only one deposit a month.

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. . . ."

4. We noted three instances of monies being collected and deposited but no receipts were issued or recorded.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County, Chapter 1)

ANIMAL CONTROL BOARD
DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2008, with Jeff L. Hughes, President of the Board of County Commissioners.