

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

AUDIT REPORT

OF

COUNTY COMMUNITY CORRECTIONS DEPARTMENT

HANCOCK COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

11/10/2008

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|--|-------------|
| County Officials | 2 |
| Transmittal Letter | 3 |
| Audit Result and Comment: Collection of Amounts Due | 4 |
| Exit Conference..... | 5 |

COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|--|------------------|----------------------|
| Director of County Community Corrections Department | Patrick Powers | 01-01-07 to 12-31-08 |
| Bookkeeper | Linda Willard | 01-01-07 to 12-31-08 |
| President of the County Council | William Bolander | 01-01-07 to 12-31-08 |
| President of the Board of County Commissioners | Jack Heiden | 01-01-07 to 12-31-08 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF HANCOCK COUNTY

We have audited the records of the County Community Corrections Department (Department) 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 Hancock County for the year 2007.

STATE BOARD OF ACCOUNTS

October 27, 2008

COUNTY COMMUNITY CORRECTIONS DEPARTMENT
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

Home detention and work release individual participant account balances due the County at December 31, 2007, were in excess of \$131,596. The balance due at December 31, 2007, was \$10,939 more than December 31, 2006. Some individual account balances went back as far as 1988, and there has been no contact with some of these individuals in several years. Although the Department discussed and tested various procedures for collection, a written policy concerning any collection procedures or write-offs did not exist. Similar comments have appeared in several previous reports.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

The governing body of a governmental unit should have a written policy concerning a procedure for the writing off of bad debts, uncollectible accounts receivable, or any adjustments to record balances.

Documentation should exist for all efforts made by the governmental unit to collect amounts owed prior to any write-offs.

Officials or employees authorizing, directing or executing write-offs or adjustments to records which are not documented or warranted may be held personally responsible. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS DEPARTMENT
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2008, with Patrick Powers, Director of County Community Corrections Department. The official concurred with our audit finding.