

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

EXAMINATION REPORT
OF
COUNTY ANIMAL CONTROL
OHIO COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
11/17/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Matt Mobley Jeff Cosby	01-01-07 to 05-03-08 05-04-08 to 12-31-08
President of the County Council	Douglas A. Baker	01-01-07 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the County Animal Control 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 Ohio County for the year 2007.

STATE BOARD OF ACCOUNTS

October 2, 2008

COUNTY ANIMAL CONTROL
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following instances were noted in reviewing the records presented for examination:

1. The Animal Control Officer remits monies collected to the County Treasurer for deposit once a month. It was noted that some monies collected from January 2007 to November 2007 were held up to 35 days before being remitted to the County Auditor.

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. . . ."

2. The Animal Control Officer uses prescribed receipts (General Form 352) when collecting fees; however, on 52 of 60 receipts tested there was no type of payment indicated.

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 Counties of Indiana, Chapter 1)

3. The original copy of voided receipts was not being retained.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies received or disbursed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY ANIMAL CONTROL
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Connie L. Smith, County Auditor; Douglas A. Baker, President of the County Council; and Jeff Cosby, Director.