

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

AUDIT REPORT  
OF  
COUNTY ADULT PROBATION DEPARTMENT  
JOHNSON COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
11/24/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Adult Probation Officer	Richard Pfifer	01-01-07 to 12-31-08
President of the County Council	John L. Price John McCarty	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley Thomas Kite	01-01-07 to 05-20-07 05-21-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Adult Probation 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 Johnson County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

COUNTY ADULT PROBATION DEPARTMENT  
JOHNSON COUNTY  
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

Record balances were not reconciled to depository balances during the audit period. This deficiency was noted in the prior Reports B28894, B29907, and B31661. However, at the end of the year the Adult Probation Department bank accounts were reconciled with no differences.

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."

COUNTY ADULT PROBATION DEPARTMENT  
JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Amber Sichtung, Office Manager; Alisha Slaughter, Office Manager/Probation Officer; Josh McCarty, President of the County Council; and Janice D. Richhart, County Auditor. The officials concurred with our audit finding.