

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

AUDIT REPORT

OF

ANIMAL SHELTER

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>
Warden	Shawn Donavan	05-02-05 to 07-02-07
	Vacant	07-03-07 to 08-15-07
	Dr. Emily Williamson	08-16-07 to 12-31-08
President of the County Council	John L Price	01-01-07 to 12-31-07
	Josh McCarty	01-01-08 to 12-31-08
President of the Board of County Commissioners	R.J. McConnell	01-01-07 to 05-20-07
	Mitchael Ripley	05-21-07 to 12-31-07
	Thomas Kite	01-01-08 to 12-31-08



CLERKS OF JOHNSON COUNTY
AN EQUAL OPPORTUNITY EMPLOYER

STATE OF INDIANA

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We have audited the records of the Animal Shelter 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 Results and Comments. 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

ANIMAL SHELTER
JOHNSON COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

As reported in prior Reports B29740 and B31634, depository reconciliations of the fund balances to the bank account balances were not presented for audit.

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."

TIMELY DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

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. . . ."

ANIMAL SHELTER
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Dawn Phillips, Business Administrator; Josh McCarty, County Council member; and Janice D. Richhart, County Auditor. The officials concurred with our audit findings.