

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

AUDIT REPORT

OF

JUVENILE COURT

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>
Judge	Hon. K. Mark Loyd	01-01-07 to 12-31-12
President of the County Council	John L. Price Josh 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
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the Juvenile Court 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

JUVENILE COURT
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

We noted 12 out of 12 monthly reimbursements for federal Title IV-D funds were not submitted in a timely manner. Five claims, for the months of August, September, October, November, and December of 2007, for expenses to be reimbursed by Title IV-D funds, were not submitted for payment until they were requested for audit on May 14, 2008. The five months reimbursement amounts were \$7,745.31, \$6,610.80, \$10,877.66, \$8,189.77, and \$9,108.26, respectively. The total amount of unreimbursed expenses for the audit period totaled \$42,531.80. No monthly reimbursements were noted for the period of January 1, 2008 to June 30, 2008, as of August 27, 2008.

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 Clerks of the Circuit Courts of Indiana, Chapter 13)

JUVENILE COURT
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with the Hon. K. Mark Loyd, Judge; Josh McCarty, President of the County Council; and Janice D. Richhart, County Auditor. The officials concurred with our audit finding.