

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

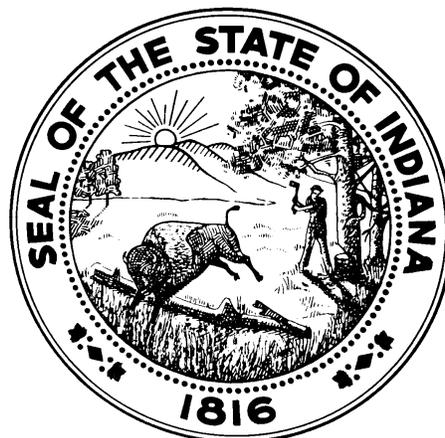
AUDIT REPORT

OF

PLAT ROOM

DELAWARE COUNTY, INDIANA

January 1, 2006 to January 2, 2009



FILED

03/17/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Receipts Not Deposited	4
Bond Information	4
Exit Conference.....	5
Summary	6
Affidavit	7

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane Lasater Judy Rust	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Joe Russell Brad Bookout Chris Matchett	01-01-06 to 12-31-06 01-01-07 to 12-31-08 01-01-09 to 12-31-09
President of the Board Of County Commissioners	Tom Bennington John Brooke Todd Donati	01-01-06 to 12-31-06 01-01-07 to 12-31-08 01-01-09 to 12-31-09



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 DELAWARE COUNTY

We have audited the records of the Plat Room for the period from January 1, 2006 to January 2, 2009, 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 Delaware County for the years 2007-2009.

STATE BOARD OF ACCOUNTS

February 10, 2009

PLAT ROOM
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

RECEIPTS NOT DEPOSITED

The Indiana State Board of Accounts was notified by the Delaware County Auditor on January 9, 2009, of suspected improprieties in the Plat Room. The Deputy Auditor reported finding undeposited checks and receipts that had not been quietused to the Treasurer in the desk of the former Plat Room Supervisor, Jennifer Barker. An investigation was started on January 12, 2009. We compared receipts issued to deposits made and determined that not all receipts had been deposited. A copy of a deposit was obtained from the bank and it was determined that checks from receipts that were not deposited were used to replace cash in subsequent deposits. A comparison of receipts to deposits for the period January 1, 2006 to January 2, 2009, revealed a total of \$9,344.60 was not deposited. The Deputy Auditor found and deposited \$63.00 in checks prior to the start of our investigation, which we deducted from the total not deposited. Therefore, the net amount of receipts that remain unaccounted for is \$9,281.60. Also during the review of receipts, we noted that transactions were often voided, sometimes as the last transaction of the day, other times, during the next day. We contacted two companies, whose receipts were shown as voided transactions, and determined that their checks had been deposited and used to replace cash in a deposit. The total of transactions voided at the end of the day or the next day for the period examined was \$1,915. We noted that 75% of all deposits were made by Jennifer Barker. We compared time records to missing deposits and noted that Jennifer was working every day a deposit was either missing or had been manipulated by replacing cash with checks. Time records of the other Plat Room employees showed they were absent from work on some of the days money was not deposited. We had a discussion with Jennifer Barker on January 13, 2009, and she stated she had diverted some of the money for personal use. Jennifer Barker was asked to reimburse the County the amount of \$11,196.60. (See Summary, page 6)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or non-feasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

BOND INFORMATION

Jennifer Barker, former Plat Room Supervisor, is included in a crime coverage policy with a limit of \$500,000 purchased from Arch Insurance Company by Delaware County.

PLAT ROOM
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 10, 2009, with Jennifer Barker, former Plat Room Supervisor; Judy Rust, Auditor; and Jane Lasater, former Auditor.

PLAT ROOM
DELAWARE COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Jennifer Barker, former Plat Room Supervisor:			
Receipts Not Deposited, page 4:			
Receipts not deposited	\$ 9,281.60	\$ -	\$ 9,281.60
Incorrect voids	<u>1,915.00</u>	<u>-</u>	<u>1,915.00</u>
 Totals	 <u>\$ 11,196.60</u>	 <u>\$ -</u>	 <u>\$ 11,196.60</u>

AFFIDAVIT

STATE OF INDIANA)
)
DELAWARE COUNTY)

I, Theresa J. Alexander, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the Plat Room, Delaware County, Indiana, for the period from January 1, 2006 to January 2, 2009, is true and correct to the best of my knowledge and belief.

Theresa J. Alexander
Field Examiner

Subscribed and sworn to before me this 4 day of March, 2009

James Wake
Notary Public

My Commission Expires: 9/6/2015

County of Residence: Delaware