

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

AUDIT REPORT

OF

ANIMAL CONTROL SHELTER

DEARBORN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

10/16/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Condition of Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Director	Cheryl Lohmiller Vacant Ann Averill Vacant	01-01-08 to 11-24-08 11-25-08 to 04-19-09 04-20-09 to 06-19-09 06-20-09 to 12-31-09
President of the County Council	Charles T. Fehrman Dennis Kraus, Sr.	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Jeff L. Hughes Ralph Thompson	01-01-08 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 DEARBORN COUNTY

We have audited the records of the Animal Control Shelter for the period from January 1, 2008 to December 31, 2008, 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 Dearborn County for the year 2008.

STATE BOARD OF ACCOUNTS

September 15, 2009

ANIMAL CONTROL SHELTER
DEARBORN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies were noted relating to the recordkeeping of Animal Control:

1. The Ledger of Receipts, Disbursements, and Balances (Form 358) was not properly maintained to record monies received, collections remitted to the County Auditor and County Treasurer, and to show the cash balance of funds on hand at the close of each day.

IC 5-13-5-1 states:

"(a) Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day.

(b) The cashbook is a public record and is open to public inspection in accordance with IC 5-14-3."

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)

2. Reconcilements of depository balances to record balances were not performed because the cash book was not properly maintained.

IC 5-13-6-1(e) states: "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."

3. Receipts were deposited later than the next business day. In some instances receipts were held in excess of 10 days before being deposited.

IC 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. . . ."

A similar comment was reported in prior Report B32739.

ANIMAL CONTROL SHELTER
DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 15, 2009, with Ralph Thompson, President of the Board of County Commissioners; and Maynard Barrett, Vice President of the County Council.