

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

AUDIT REPORT

OF

ADULT PROBATION DEPARTMENT

PORTER COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/05/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Neil T. Hannon	01-01-08 to 12-31-09
Clerk of the Circuit Court	Pamela Mishler Fish	01-01-08 to 12-31-11
President of the County Council	Robert Poparad	01-01-08 to 12-31-09
President of the Board of County Commissioners	Robert Harper	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the Adult Probation Department 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2008.

STATE BOARD OF ACCOUNTS

September 16, 2009

ADULT PROBATION DEPARTMENT
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

TRANSACTION RECORDING

The Adult Probation Department received a \$10,000 grant from the Porter County Substance Abuse Council. The grant receipts were not remitted to the County Auditor and, therefore, not entered in the records of the County. The grant proceeds were receipted to and disbursed from the Adult Probation Department's checking account for the purchase of alcohol testing equipment. Purchase of this equipment bypassed the prescribed claim process.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

DEPOSITS

As stated in the prior report, the Adult Probation Department maintains three offices which collect probation user fees. The main office is located on the first floor of the County Courthouse. Satellite offices are located on the second floor of the County Courthouse and at the County Annex Building in Portage. Both satellite offices are to remit receipts and collections to the main office. The Portage office is to remit collections to the main office weekly on Friday. However, collections are not remitted timely and, therefore; deposits were made up to 15 days after the collections were received.

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. . . ."

CONDITION OF RECORDS FOR OLD RESTITUTION

The Adult Probation Department has an old restitution account. Restitution cases beginning in 2001 are collected by the County Clerk's office. Little or no transactions have occurred regarding this account. The composition of the ending balance has not been identified. All restitution collected should be turned over to the affected party, or remitted to the Attorney General.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

IC 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."

IC 32-34-1-26(a) states in part: "A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property . . ."

ADULT PROBATION DEPARTMENT
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 16, 2009, with Neil T. Hannon, Chief Probation Officer; and Kimberly Dixon, Bookkeeper.