

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

AUDIT REPORT

OF

COUNTY PROBATION DEPARTMENT

DELAWARE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

12/04/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Juvenile Probation Officer	Ken Mace	01-01-08 to 12-31-09
Circuit Court 2 Judge	Richard Dailey	01-01-07 to 12-31-12
President of the County Council	Bradley Bookout Christopher Matchett	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke Todd Donati	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 DELAWARE COUNTY, INDIANA

We have audited the records of the County 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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS (WARRANTS) - JUVENILE RESTITUTION

As stated in prior Report B32896 and during the current audit period, our review of the bank reconcilements as of December 31, 2008, revealed five outstanding checks totaling \$953.06 ranging in issuance dates from July 26, 1994 to December 10, 2004, well in excess of two years.

IC 5-11-10.5-2 states in part:

"All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

IC 5-11-10.5-3 states:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board: (1) of finance of the political subdivision; or (2) the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

IC 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

UNCLAIMED PROPERTY

As noted in prior Reports B27905, B30468, B32896, and during the current audit period, the Juvenile Probation Department has \$2,675.00 in trust that is distributable but remains unclaimed. The Department has not maintained a proper accounting of the individuals owed this money and as such the Department is unable to remit these unclaimed funds to the attorney general.

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

IC 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

IC 32-34-1-26(a) states:

"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. Items of value of less than fifty dollars (\$50) may be reported by the holder in the aggregate."

IC 32-34-1-27(a) states:

"Except as provided in subsections (b) (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

DEPOSITS

As stated in the prior Reports B27905, B30468, B32896, and during the current audit period, 89% of juvenile probation receipts were deposited later than the next business day. Checks and amounts were not attached to the validated copy of the bank deposit.

Duplicate copies of the unit prepared bank deposit slip (showing amount of cash and listing checks and amounts) were not attached to the validated copy of the bank deposit slip.

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. . . ."

COUNTY PROBATION DEPARTMENT
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Ken Mace, Juvenile Probation Officer.