

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

AUDIT REPORT

OF

ADULT PROBATION DEPARTMENT

ALLEN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

12/16/2009

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
Official Response	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Eric Zimmerman	01-01-08 to 12-31-09
Allen Circuit Court Judge	Hon. Thomas J. Felts	01-01-03 to 12-31-14
President of the County Council	Paul G. Moss Roy A. Buskirk	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Linda K. Bloom William E. Brown	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 ALLEN 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 Result and Comment. The financial transactions of this office are reflected in the Annual Financial Report of Allen County for the year 2008.

STATE BOARD OF ACCOUNTS

May 6, 2009

ADULT PROBATION DEPARTMENT
ALLEN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were noted:

- (1) Record balances were not reconciled to depository balances. The amount of difference varied from month to month. Outstanding checklists were incomplete because of checks from previous months which were voided before the list was generated for the current month.

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."

- (2) An undocumented adjustment was improperly posted to the ledger. The unexplained difference from the December 2007 reconciliation was posted to the ledger in a section called Ledger Adjustments.

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)

- (3) The subsidiary record of Restitution Payable does not agree with the restitution control balance in the ledger.

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)

ADULT PROBATION DEPARTMENT
ALLEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 6, 2009, with Eric Zimmerman, Chief Probation Officer; and Edra Bullock-Case, Executive Assistant. The official response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on November 5, 2009, with William E. Brown, President of the Board of County Commissioners.



THOMAS J. FELTS
Judge

ADULT PROBATION DEPARTMENT
of
ALLEN COUNTY

Allen County Courthouse Annex
113 West Berry Street, 3rd Floor
Fort Wayne, IN 46802-2303

PHONE: (260) 449-7113
FAX: (260) 449-7285

ERIC ZIMMERMAN
Chief Probation Officer

May 27, 2009

Mr. Bruce Hartman, State Examiner
State Board of Accounts
302 W. Washington Street
Room E418
Indianapolis, IN 46204-2765

Dear Mr. Hartman:

Following is the Department's response to the State Board of Accounts audit that was conducted at Adult Probation during the month of April, 2009.

The Department will continue to work with the software vendor to resolve issues within the program in order to reconcile the restitution detail report and the Fund Summary report.

We appreciate the opportunity to provide the State Board of Accounts with the Department's response.

Sincerely,

Eric Zimmerman
Chief Probation Officer

EZ:ec