

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

EXAMINATION REPORT  
OF  
COUNTY PROBATION DEPARTMENT  
OHIO COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
07/15/2010



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Probation Trust Records Not Reconciled .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Stephen Bradley	01-01-09 to 12-31-10
President of the County Council	Douglas A. Baker	01-01-09 to 12-31-10
President of the Board of County Commissioners	Connie J. Brown	01-01-09 to 12-31-10



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the County Probation Department for the period from January 1, 2009 to December 31, 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2009.

STATE BOARD OF ACCOUNTS

May 27, 2010

COUNTY PROBATION DEPARTMENT  
OHIO COUNTY  
EXAMINATION RESULT AND COMMENT

PROBATION TRUST RECORDS NOT RECONCILED

The County Probation Department uses a trust fund register to record monies held in trust for various individuals. The total outstanding trust funds on hand reported in the trust fund register should agree with the County Probation Department's Cash Book (control account) at any point in time. The control account exceeded the balance of total outstanding trust funds on hand by \$1,239.32 at December 31, 2009.

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)

A similar comment was reported in prior Report B33289 and Report B34801.

COUNTY PROBATION DEPARTMENT  
OHIO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 27, 2010, with Stephen Bradley, Chief Probation Officer.