

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

EXAMINATION REPORT
OF
COMMUNITY CORRECTIONS DEPARTMENT
WABASH COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
07/27/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jeffry L. Hobson	01-01-09 to 12-31-10
President of the County Council	Michael B. Ridenour	01-01-09 to 12-31-10
President of the Board of County Commissioners	Brian K. Hauptert Barry J. Eppley	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH COUNTY

We have examined the records of the Community Corrections 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Wabash County for the year 2009.

STATE BOARD OF ACCOUNTS

June 22, 2010

COMMUNITY CORRECTIONS DEPARTMENT
WABASH COUNTY
EXAMINATION RESULTS AND COMMENTS

SUPPORTING DOCUMENTATION

Numerous payments from the Community Corrections Commissary Fund were made which did not contain adequate supporting documentation. Also, payments were made for snow plowing of County owned property, memorial gifts and charitable donations. Due to the lack of supporting documentation, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PENALTIES, INTEREST, AND OTHER CHARGES

On numerous occasions payments were made from the Community Corrections Commissary Fund for finance charges for late payments on credit cards.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COMMUNITY CORRECTIONS DEPARTMENT
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2010, with Jeffrey L. Hobson, Director; and Kandy D. Barker, Administrative Assistant. The officials concurred with our findings.

The contents of this report were discussed on June 22, 2010, with Brian K. Haupert, County Commissioner.