

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

AUDIT REPORT

OF

ANIMAL CONTROL SHELTER

DEARBORN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

08/13/2010

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Director	Vacant	01-01-09 to 04-19-09
	Ann Averill	04-20-09 to 06-19-09
	Vacant	06-20-09 to 01-31-10
	Marlene Underwood	02-01-10 to 12-31-10
President of the County Council	Dennis Kraus, Sr.	01-01-09 to 12-31-10
President of the Board of County Commissioners	Ralph Thompson	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEARBORN COUNTY

We have audited the records of the Animal Control Shelter 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Dearborn County for the year 2009.

STATE BOARD OF ACCOUNTS

June 30, 2010

ANIMAL CONTROL SHELTER
DEARBORN COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies were noted relating to the recordkeeping of Animal Control:

1. The Ledger of Receipts, Disbursements, and Balances (Form 358) was not properly maintained to record monies received, collections remitted to the County Auditor and County Treasurer, and to show the cash balance of funds on hand at the close of each day.

IC 5-13-5-1 states the following:

"(a) Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and
- (2) balance the cashbook daily to show funds on hand at the close of each day.

(b) The cashbook is a public record and is open to public inspection in accordance with IC 5-14-3."

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 Indiana Counties, Chapter 1)

2. Reconcilements of depository balances to record balances were not performed because the cash book was not properly maintained.

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."

A similar comment was reported in prior Reports B32739 and B34940.

ANIMAL CONTROL SHELTER
DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2010, with Ralph Thompson, President of the Board of County Commissioners; Dennis Kraus, Sr., President of the County Council; and Marlene Underwood, Animal Control Director.