

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

AUDIT REPORT

OF

COMMUNITY JUSTICE CENTER

MADISON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/03/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Condition of Records	4
Old Outstanding Checks.....	4-5
Exit Conference.....	6
Official Response	7-15

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Ann Roberts	01-01-09 to 12-31-10
President of the County Council	Bill Savage	01-01-09 to 12-31-10
President of the Board of County Commissioners	Paul Wilson	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

TO: THE OFFICIALS OF MADISON COUNTY

We have audited the records of the Community Justice Center 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Madison County for the year 2009.

STATE BOARD OF ACCOUNTS

August 5, 2010

COMMUNITY JUSTICE CENTER
MADISON COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

As similarly stated in prior reports, most recently Report B35106, the following deficiencies relating to recordkeeping were present during our period of audit:

- (1) Record balances were not reconciled to depository balances. As stated, in prior Report B35106, there was a check written for \$1,350.76 which cleared the bank on December 16, 2005, but was listed as outstanding in the unit's reconcilements. As of December 31, 2009, this error had not been corrected by the Community Justice Center.
- (2) After consideration of the cleared check mentioned above, there was also unidentified cash long of \$1,031.72 at year end.

IC 5-13-6-1(e) states in part: "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."

OLD OUTSTANDING CHECKS

As stated in prior reports, most recently Report B35106, our review of the bank reconcilements for the Commissary fund as of December 31, 2009, revealed checks outstanding in excess of two years. Some checks dated as far back as April 2000. These checks need to be removed from the outstanding checklist and turned over to the attorney general.

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: (1) board 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."

COMMUNITY JUSTICE CENTER
MADISON COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

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."

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

"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. . . ."

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."

COMMUNITY JUSTICE CENTER
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2010, with Ann Roberts, Director; David Surrat, Assistant Director; and Terrie Hill, Business Manager. The official response has been made a part of this report and may be found on pages 7 through 15.

Community Justice Center

123 East 10th Street • Anderson, Indiana 46016 • (765) 649-7341

FAX (765) 649-7354

Email arobertscjc@sbcglobal.net

August 12, 2010

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, Indiana 46204-2765

Dear State Board of Accounts:

OFFICIAL RESPONSE

The Community Justice Center of Madison County records were recently audited by the State Board of Accounts. During the Exit Interview, there were two deficiencies relating to the recordkeeping that were present (Attachment A). In response to the two deficiencies:

(1) Record balances were not reconciled to depository balances. As stated, in prior report B35106, there was a check written for \$1,350.76 which cleared the bank on December 16, 2005 but not listed as outstanding in the unit's reconcilements. As of December 31, 2009, this error had not been corrected by the Community Justice Center.

Response: *The check for \$1,350.76 was a warrant written to the Madison County Auditor on December 12, 2005 (Attachment B) from the Madison County Correctional Complex Commissary Fund.

(2) After consideration of the cleared check mentioned above, there was also an unidentified cash long of \$1,031.72 at the year end.

After the Community Justice Center's 2005 audit was completed and through guidance of the State Board Auditor during our Exit Interview in 2006, we made the following corrective measures:

The check in the amount of \$1,350.76 cleared the bank in account number #100269 with First Merchants on December 16, 2005 (Attachment C). The account number #100269 with First Merchants has been placed in an "inactive status." A new bank account was created which is #9000605805 with First Merchants. We have logged each outstanding check (warrant) by listing the check number by date, the amount of the check and the name on the check. We are in the process of having the Madison County Treasurer

prepare a list of unclaimed checks (warrants) that are two (2) or more years old as of December 31, 2009. A check will be written to the Attorney General's office with the Unclaimed Money Division (Attachment D).

If there are any other questions or concerns, please telephone me at (765)649-7341, ext. 11. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Ann Roberts". The signature is fluid and cursive, with the first name "Ann" and last name "Roberts" clearly distinguishable.

Ann Roberts
Executive Director

cc: Madison County Commissioners
William Riffe, Advisory Bd. President

COMMUNITY JUSTICE CENTER
MADISON COUNTY
AUDIT RESULTS AND COMMENTS

CONFIDENTIAL

CONDITION OF RECORDS

As stated in prior reports, most recently Report B35106, the following deficiencies relating to the recordkeeping were present during our period of audit:

(1) Record balances were not reconciled to depository balances. As stated, in prior report B35106, there was a check written for \$1,350.76 which cleared the bank on December 16, 2005 but was listed as outstanding in the unit's reconcilements. As of December 31, 2009 this error had not been investigated by the Community Justice Center. *corrected*

(2) After consideration of the cleared check mentioned above, there was also an unidentified cash long of \$1,031.72 at year end.

Indiana Code 5-13-6-1(e) states in part: "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."

OLD OUTSTANDING CHECKS

As stated in prior reports, most recently Report B35106, our review of the bank reconcilements for the Commissary fund as of December 31, 2009 revealed checks outstanding in excess of two years. Some checks dated as far back as April 2000. These checks need to be removed from the outstanding checklist and turned over to the attorney general.

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: (1) board 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."

COMMUNITY JUSTICE CENTER
MADISON COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

CONFIDENTIAL

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

"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. . . ."

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."

General Ledger Inquiry

202 001 000 Detail Transactions for Fiscal Year 2008

Roll Up/Down Cmd 1 - Return Cmd 12 - Print Detail Enter - End Detail
Cmd 7 - Prior 2000

JT	J#/V#	Amount	Source	Transaction Description	G/L Date	Check#
QT	88	1,115.63	QUIETUS	MAD CO CORR COMPLEX	12/07/05	81308
CK		4,725.00-	A.P.	INVOICE ENTRY	12/09/05	
QT	88	1,350.76	QUIETUS	MAD CO CORR COMPLEX COMMI	12/13/05	81381
QT	88	1,266.00	QUIETUS	MAD CO CORR COMPLEX COMM	12/20/05	81455
CK		1,453.79-	A.P.	INVOICE ENTRY	12/22/05	
CK		1,662.49-	A.P.	INVOICE ENTRY	12/22/05	
QT	88	1,673.25	QUIETUS	MAD CO CORR COMPLEX	1/04/06	81697
CK		40.00-	A.P.	INVOICE ENTRY	1/10/06	
CK		2,235.77-	A.P.	INVOICE ENTRY	1/17/06	
QT	88	3,153.22	QUIETUS	MAD CO CORR COMPLEX	1/17/06	81860
QT	88	1,308.12	QUIETUS	MAD CO CORR COMPLEX	1/25/06	82004
JE	131	1,417.38	REC ADJ	s/b 202-202 not 43-000	1/31/06	82049
CK		2,687.41-	A.P.	INVOICE ENTRY	2/01/06	



MADISON COMMUNITY BANK, NA
 33 WEST TENTH STREET
 ANDERSON IN 46016
 765-648-4957



ATTACHMENT C

FOR STATEMENT PERIOD: 12/01/2005 to 12/31/2005



000048
 MADISON COUNTY
 MADISON COUNTY CORRECTIONAL COMPLEX
 COMMISSARY FUND
 123 E 10TH ST
 ANDERSON IN 46016-1718

ACCOUNT NUMBER: 100269

83

COMMERCIAL

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STATEMENT SUMMARY

ACCOUNT NUMBER	DESCRIPTION	ENDING BALANCE
100269	CHECKING	3,842.82

100269 SUMMARY FOR CHECKING

BEGINNING BALANCE	12/01/2005	5,908.33
DEPOSITS / MISC CREDITS	8	5,480.85
WITHDRAWALS / MISC DEBITS	83	7,546.36
ENDING BALANCE	12/31/2005	3,842.82
MINIMUM BALANCE		3,249
SERVICE CHARGE		.00
AVERAGE COLLECTED BALANCE		4,107

MISCELLANEOUS CREDITS

DATE	DESCRIPTION	DEPOSITS	WITHDRAWALS
12/01	DEPOSIT	160.00	
12/01	DEPOSIT	208.24	
12/01	DEPOSIT	505.21	
12/05	DEPOSIT	675.80	
12/12	DEPOSIT	316.11	
12/12	DEPOSIT	1,218.43	
12/19	DEPOSIT	364.83	
12/19	DEPOSIT	2,032.23	

CHECKS POSTED

* Break in Check Sequence

DATE	CHECK	AMOUNT	DATE	CHECK	AMOUNT	DATE	CHECK	AMOUNT
12/05	2031	7.49	12/05	2167*	3.98	12/05	2205	2.83
12/05	2044*	6.95	12/05	2176*	8.60	12/05	2227*	4.55
12/05	2047*	214.02	12/05	2181*	1.05	12/05	2244*	2.26
12/05	2069*	2.50	12/05	2187*	1.80	12/05	2264*	13.26
12/05	2099*	2.66	12/05	2192*	3.30	12/05	2270*	2.75
12/05	2102*	6.30	12/05	2194*	4.98	12/05	2284*	4.34
12/05	2106*	12.63	12/05	2203*	1.62	12/05	2305*	0.75
12/05	2108*	4.02	12/05	2204	1.38	12/05	2317*	7.86

CHECKS POSTED, CONTINUED

* Break in Check Sequence

DATE	CHECK	AMOUNT	DATE	CHECK	AMOUNT	DATE	CHECK	AMOUNT
12/05	2326*	4.65	12/05	2451*	2.77	12/06	2723	492.08
12/05	2342*	5.36	12/05	2454*	21.97	12/12	2724	1,115.63
12/05	2343	2.00	12/05	2493*	4.60	12/13	2725	24.00
12/05	2356*	1.85	12/05	2500*	8.10	12/07	2727*	14.00
12/05	2364*	6.08	12/05	2503*	1.19	12/13	2729*	87.45
12/05	2365	15.06	12/05	2536*	20.00	12/20	2730	5.20
12/05	2371*	2.85	12/05	2554*	1.74	12/13	2731	11.70
12/05	2374*	5.00	12/05	2574*	6.81	12/07	2732	15.77
12/05	2383*	1.14	12/05	2575	3.01	12/19	2733	25.00
12/05	2394*	1.54	12/05	2580*	3.02	12/07	2735*	322.97
12/05	2395	4.96	12/05	2596*	19.01	12/12	2736	24.00
12/05	2396	2.95	12/05	2598*	7.59	12/16	2738*	1,350.76
12/05	2397	13.51	12/05	2615*	21.10	12/22	2739	1,266.00
12/05	2399*	3.29	12/05	2627*	2.10	12/20	2740	229.37
12/05	2407*	1.91	12/05	2628	13.86	12/20	2741	50.60
12/05	2418*	16.13	12/05	2639*	60.29	12/21	2747*	40.05
12/05	2427*	20.02	12/16	2709*	4.21	12/29	2748	65.67
12/05	2428	9.95	12/01	2720*	1,601.72	12/21	2749	21.80
12/05	2432*	17.35	12/01	2721	2.23	12/27	2751*	100.33
12/05	2448*	1.16	12/01	2722	20.02			

DAILY BALANCE SUMMARY FOR CHECKING

DATE	BALANCE	DATE	BALANCE	DATE	BALANCE
12/01	5,157.81	12/13	4,604.75	12/22	4,008.82
12/05	5,177.81	12/16	3,249.78	12/27	3,908.49
12/06	4,685.73	12/19	5,621.84	12/29	3,842.82
12/07	4,332.99	12/20	5,336.67		
12/12	4,727.90	12/21	5,274.82		

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2733

DATE: Dec 6th 05

TO: Kopia Perry 25.00

FOR: 05 Thirty Five and no p.c.s

IN: Release

PA: 4072

0000001500/

12/19/2005 - 2733 - \$25.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2738

DATE: December 13th 05

TO: Melissa County Auditor 350.76

FOR: 05 enclosed check and cash

IN: Release

PA: 4075

0000115076/

12/16/2005 - 2738 - \$1,350.76

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2741

DATE: Dec 19th 05

TO: Thomas Albery 50.00

FOR: 05 Fifty Dollars and no p.c.s

IN: Release

PA: 4076

0000005000/

12/20/2005 - 2741 - \$50.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2733

DATE: Dec 6th 05

TO: Kopia Perry 25.00

FOR: 05 Thirty Five and no p.c.s

IN: Release

PA: 4072

0000001500/

12/19/2005 - 2733 - \$25.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2738

DATE: December 13th 05

TO: Melissa County Auditor 350.76

FOR: 05 enclosed check and cash

IN: Release

PA: 4075

0000115076/

12/16/2005 - 2738 - \$1,350.76

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2741

DATE: Dec 19th 05

TO: Thomas Albery 50.00

FOR: 05 Fifty Dollars and no p.c.s

IN: Release

PA: 4076

0000005000/

12/20/2005 - 2741 - \$50.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2735

DATE: Dec 07th 05

TO: James Robinson 322.97

FOR: 05 Thirty two and two tenths

IN: Release

PA: 4073

0000003297/

12/07/2005 - 2735 - \$322.97

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2739

DATE: December 17th 05

TO: Melissa County Auditor 1266.00

FOR: 05 enclosed check and cash

IN: Release

PA: 4074

0000126600/

12/22/2005 - 2739 - \$1,266.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2747

DATE: Dec 19th 05

TO: Daniel E. Hark 40.05

FOR: 05 Forty Dollars and no p.c.s

IN: Release

PA: 4074

0000004005/

12/21/2005 - 2747 - \$40.05

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2735

DATE: Dec 07th 05

TO: James Robinson 322.97

FOR: 05 Thirty two and two tenths

IN: Release

PA: 4073

0000003297/

12/07/2005 - 2735 - \$322.97

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2739

DATE: December 17th 05

TO: Melissa County Auditor 1266.00

FOR: 05 enclosed check and cash

IN: Release

PA: 4074

0000126600/

12/22/2005 - 2739 - \$1,266.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2747

DATE: Dec 19th 05

TO: Daniel E. Hark 40.05

FOR: 05 Forty Dollars and no p.c.s

IN: Release

PA: 4074

0000004005/

12/21/2005 - 2747 - \$40.05

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2736

DATE: Dec 06th 05

TO: Lynne Sue Ford 24.00

FOR: 05 Twenty four Dollars and no p.c.s

IN: Release

PA: 4077

0000002400/

12/12/2005 - 2736 - \$24.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2740

DATE: December 19th 05

TO: Jerry Evan Moore 229.37

FOR: 05 Two hundred twenty nine and three tenths

IN: Release

PA: 4071

00000022937/

12/20/2005 - 2740 - \$229.37

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2748

DATE: Dec 19th 05

TO: William M. Reison 65.67

FOR: 05 Sixty five Dollars and no p.c.s

IN: Release

PA: 4066

0000006567/

12/29/2005 - 2748 - \$65.67

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2736

DATE: Dec 06th 05

TO: Lynne Sue Ford 24.00

FOR: 05 Twenty four Dollars and no p.c.s

IN: Release

PA: 4077

0000002400/

12/12/2005 - 2736 - \$24.00

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2740

DATE: December 19th 05

TO: Jerry Evan Moore 229.37

FOR: 05 Two hundred twenty nine and three tenths

IN: Release

PA: 4071

00000022937/

12/20/2005 - 2740 - \$229.37

RAISON COUNTY CORRECTIONAL COMPLEX CONSOLIDARY FUND 2748

DATE: Dec 19th 05

TO: William M. Reison 65.67

FOR: 05 Sixty five Dollars and no p.c.s

IN: Release

PA: 4066

0000006567/

12/29/2005 - 2748 - \$65.67



ATTACHMENT D

February 5, 2010

Community Justice Center
123 E. 10th Street
Anderson, IN 46016
Attn: David M. Surratt

RE: Unclaimed Property Reporting Procedures

Dear Mr. Surratt:

Thank you for contacting the Indiana Unclaimed Property Division. We are pleased to be able to assist your organization in reporting abandoned inmate accounts.

All abandoned accounts are reportable to this office. The State of Indiana does not have a minimum reportable amount of property. Any account under \$50.00 may be put into an aggregate amount and not reported individually. However, your organization must maintain the aggregate records for the 25 year claiming period. Please reference Indiana Code 32-34-1 for all Unclaimed Property related statutes.

Your organization may register at Indianaunclaimed.com for a holder access account. After registering, you will be able to submit your report using our online reporting system.

If you have any additional questions or need any further assistance, please contact this office directly at the phone number or email address listed below.

Sincerely,

April McManus
Operations Supervisor
Indiana Unclaimed Property
PO Box 2504
Greenwood, IN 46142
Phone & fax (317)883-4554
April.mcmanus@atg.in.gov