

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

AUDIT REPORT  
OF  
COMMUNITY CORRECTIONS  
VIGO COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
09/21/2010



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Prescribed Forms .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	William Watson	01-01-07 to 12-31-10
President of the County Council	Kathy Miller	01-01-09 to 12-31-10
President of the Board of County Commissioners	David W. Decker Vacant Paul Mason Judith A. Anderson	01-01-09 to 05-01-09 05-02-09 to 05-14-09 05-15-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the Community Corrections 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 Vigo County for the year 2009.

STATE BOARD OF ACCOUNTS

July 7, 2010

COMMUNITY CORRECTIONS  
VIGO COUNTY  
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

The following prescribed or approved form was not in use for the Community Corrections Inmate Trust fund:

General Form 358, Ledger of Receipts, Disbursements, and Balances

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, Chapter 1)

COMMUNITY CORRECTIONS  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 7, 2010, with William Watson, Director. The official concurred with our audit finding.