

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

AUDIT REPORT
OF

THOMAS N. FREDERICK
JUVENILE JUSTICE CENTER
ST. JOSEPH COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
09/21/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	William Bruinsma	01-01-09 to 12-31-10
Fiscal Officer	Julie A. Dominiack	01-01-09 to 12-31-10
President of the County Council	Rafael Morton	01-01-09 to 12-31-10
President of the Board of County Commissioners	Robert Kovach	01-01-09 to 12-31-10



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TO: THE OFFICIALS OF ST. JOSEPH COUNTY

We have audited the records of the Thomas N. Frederick Juvenile 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of St. Joseph County for the year 2009.

STATE BOARD OF ACCOUNTS

August 2, 2010

THOMAS N. FREDERICK JUVENILE JUSTICE CENTER
ST. JOSEPH COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were not remitted to the auditor in a timely manner. For example, receipts collected during the month of October 2009 for probation user fees and electronic monitoring fees totaling \$10,388 were remitted to the County on January 27, 2010.

IC 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

THOMAS N. FREDERICK JUVENILE JUSTICE CENTER
ST. JOSEPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2010, with Julie A. Dominiack, Fiscal Officer. The official concurred with our audit finding.

The contents of this report were discussed on August 2, 2010, with Robert Kovach, President of the Board of County Commissioners, and Raphael Morton, President of the County Council.