

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

AUDIT REPORT

OF

ADULT PROBATION DEPARTMENT

ALLEN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

09/22/2010



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
Official Response .....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Eric Zimmerman	01-01-09 to 12-31-10
Allen Circuit Court Judge	Honorable Thomas J. Felts	01-01-09 to 12-31-14
President of the County Council	Roy A. Buskirk Paula S. Hughes	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	William E. Brown Linda K. Bloom	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 ALLEN COUNTY

We have audited the records of the Adult Probation 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Financial Report of Allen County for the year 2009.

STATE BOARD OF ACCOUNTS

May 20, 2010

ADULT PROBATION DEPARTMENT  
ALLEN COUNTY  
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were noted. A similar comment was in prior Report B35347.

- (1) Record balances did not reconcile to depository balances. The amount of difference varied from month to month.

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."

- (2) An undocumented adjustment was improperly posted to the ledger. The unexplained difference from the December 2007 reconciliation was posted to the ledger in a section called Ledger Adjustments.

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 of Indiana, Chapter 1)

- (3) The subsidiary record of Restitution Payable does not agree with the restitution control balance in the ledger.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

ADULT PROBATION  
ALLEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 20, 2010, with Eric Zimmerman, Chief Probation Officer. The official response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on August 23, 2010, with Linda K. Bloom, President of the Board of County Commissioners.



THOMAS J. FELTS  
Judge

ADULT PROBATION DEPARTMENT  
of  
ALLEN COUNTY

Allen County Courthouse Annex  
113 West Berry Street, 3<sup>rd</sup> Floor  
Fort Wayne, IN 46802-2303

PHONE: (260) 449-7113  
FAX: (260) 449-7285

ERIC ZIMMERMAN  
Chief Probation Officer

May 28, 2010

Mr. Bruce Hartman, State Examiner  
State Board of Accounts  
302 W. Washington Street  
Room E418  
Indianapolis, IN 46204-2765

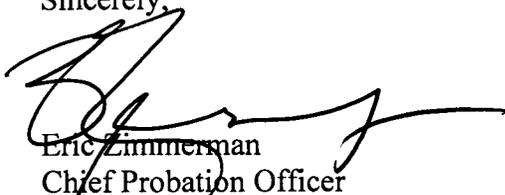
Dear Mr. Hartman:

Below is the response concerning the audit of the Allen County Adult Probation Department that was conducted by the State Board of Accounts (SBA) in May, 2010 for fiscal year 2009.

- The Department continues to work with our software vendor and the local SBA auditors to rectify the exceptions listed this year. In 2009 the Department lost key personnel that had been assigned to rectifying the previous year's noted exceptions. This turnover in personnel seriously set our timetable back in our effort. We have worked over 40 hours directly with our software vendor to rectify the exception and are very close. New personnel have been hired to work with our software vendor and the local auditors in order to "fix" our restitution subsidiary ledger and the control balance, our unexplained difference when we converted from our old software system, and our varied record balances noted in the past two audit reports. It is our highest priority to eliminate the continued exceptions.

We appreciate the opportunity to provide you with our response.

Sincerely,



Eric Zimmerman  
Chief Probation Officer

EZ: mod