

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

EXAMINATION REPORT
OF
PROBATION DEPARTMENT
MIAMI COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
11/10/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Susan M. Rice	01-01-09 to 12-31-10
Judge of the Circuit Court	Robert A. Spahr	01-01-09 to 12-31-14
President of the County Council	Ralph Duckwall	01-01-09 to 12-31-10
President of the Board of County Commissioners	Greg Deeds	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI COUNTY

We have audited the records of the 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Miami County for the year 2009.

STATE BOARD OF ACCOUNTS

August 17, 2010

PROBATION DEPARTMENT
MIAMI COUNTY
EXAMINATION RESULT AND COMMENT

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were received delinquent. The required reports were provided to the County Auditor up to 38 days after the collections were received by the Probation Department. On September 1, 2006, the Miami County Circuit and Superior Court Judges Rosemary Higgins Burke and Daniel Banina, along with Susan Rice, Chief Probation Officer, developed the following protocol to address the issue of untimely transfer of Probation funds to the Auditor: "Beginning September 1, 2006, all money received by Probation during the week will be transferred to the Auditor's office by noon Friday each and every week. Confirmation of this transaction is to be provided the Circuit Court office immediately thereafter . . ."

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 14)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

PROBATION DEPARTMENT
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2010, with Susan M. Rice, Chief Probation Officer. The official concurred with our finding.