

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

AUDIT REPORT

OF

COUNTY SUPERIOR COURT

DUBOIS COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

12/30/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janet L. Sendelweck	01-01-08 to 12-31-10
Superior Drug Court Director	William Wells	01-01-09 to 12-31-10
Superior Court Judge	Judge Mark R. McConnell	06-09-08 to 12-31-10
President of the County Council	Gregory A. Kendall	01-01-09 to 12-31-10
President of the Board of County Commissioners	Randall L. Fleck	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DUBOIS COUNTY

We have audited the records of the County Superior Court 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 Dubois County for the year 2009.

STATE BOARD OF ACCOUNTS

June 14, 2010

COUNTY SUPERIOR COURT
DUBOIS COUNTY
AUDIT RESULT AND COMMENT

RECEIPTS AND DEPOSITS – SUPERIOR DRUG COURT

The following deficiencies were noted regarding receipts and deposits of the Superior Drug Court:

1. Collections were posted to the ledger on the date of the deposit, instead of the date of the receipt.
2. Receipts were not issued for all collections.
3. Receipts were not always properly posted to the individual subsidiary ledger accounts.

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. . . ."

Receipts should be issued and recorded at the time of the transaction; for example, when cash or check is received, a receipt is to be immediately prepared . . . (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

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)

Similar comments appeared in prior reports.

COUNTY SUPERIOR COURT
DUBOIS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2010, with William Wells, Superior Drug Court Director; Judge Mark R. McConnell, Superior Court Judge; Randall L. Fleck, President of the Board of County Commissioners; Gregory A. Kendall, President of the County Council; and Janet L. Sendelweck, Auditor.