

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

AUDIT REPORT

OF

WORK RELEASE CENTER

HENDRICKS COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

07/22/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result(s) and Comment(s): Bank Account Reconcilements.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Work Release Director	Bridgette Collins	01-01-10 to 12-31-11
President of the County Council	Larry R. Hesson	01-01-10 to 12-31-11
President of the Board of County Commissioners	David A. Whicker Eric Wathen	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited the records of the Work Release Center for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Hendricks County for the year 2010.

STATE BOARD OF ACCOUNTS

May 24, 2011

WORK RELEASE CENTER  
HENDRICKS COUNTY  
AUDIT RESULT(S) AND COMMENT(S)

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were not correctly performed. As a result, the fund balances were showing \$2,938.45 less than the bank account balances at December 31, 2010. Upon further investigation, Work Release Center employees discovered a deposit ticket made out for that amount, along with the corresponding cash and money orders, dated April 5, 2010. This deposit was made to the bank account on March 29, 2011, 358 days after the money was received. In addition, a deposit of \$156.50 during August of 2010 was made 46 days late.

Indiana Code 5-13-6-1(e) states:

"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."

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, Chapter 1)

Indiana Code 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. . . ."

WORK RELEASE CENTER  
HENDRICKS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 24, 2011, with Bridgette Collins, Work Release Director; Eric Wathen, President of the Board of County Commissioners; and Larry R. Hesson, President of the County Council. The officials concurred with our audit finding.