

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

AUDIT REPORT
OF
COMMUNITY CORRECTIONS DEPARTMENT
WABASH COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
08/05/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jeffry L. Hobson	01-01-10 to 12-31-11
President of the County Council	Michael B. Ridenour James R. Kaltenmark	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Barry J. Eppley Scott E. Givens	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH COUNTY

We have audited the records of the Community Corrections Department 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 Wabash County for the year 2010.

STATE BOARD OF ACCOUNTS

May 16, 2011

COMMUNITY CORRECTIONS DEPARTMENT
WABASH COUNTY
AUDIT RESULT(S) AND COMMENT(S)

PENALTIES, INTEREST, AND OTHER CHARGES

Payments were made from the Community Corrections Commissary Fund for finance charges on late payments on credit cards. A similar comment appeared on prior Report B37277.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PERSONAL EXPENSES

The Community Correction Commissary Fund was used to pay for flowers, a memorial donation, food for staff meetings and sales tax on meals for which the County reimbursed employees in travel status. Wabash County's travel policy specifically prohibits reimbursement of sales tax to employees.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COMMUNITY CORRECTIONS DEPARTMENT
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 16, 2011, with Jeffrey L. Hobson, Director; Kandy D. Barker, Bookkeeper; and Barry J. Eppley, County Commissioner/Community Corrections Advisory Board member.