

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

AUDIT REPORT

OF

JUVENILE PROBATION DEPARTMENT

DELAWARE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/26/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Juvenile Probation Officer	Ken Mace	01-01-10 to 12-31-11
President of the County Council	Christopher Matchett James King	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Todd Donati	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the Juvenile Probation 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2010.

STATE BOARD OF ACCOUNTS

July 7, 2011

JUVENILE PROBATION DEPARTMENT
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

Of the receipts tested 75% were deposited later than the next business day.

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. . . ."

UNCLAIMED MONEY

As noted in prior Reports B27905, B30468, B32896, and B35271 the Juvenile Probation Department has \$2,710.00 in trust that is distributable but remains unclaimed. The Department has not maintained a proper accounting of the individuals owed this money and as such the department has been unable to remit these unclaimed funds to the attorney general.

Indiana Code 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

Indiana Code 32-34-1-26(a) states:

"A holder of property that is presumed abandoned and that is subject to custody as unclaimed property under this chapter shall report in writing to the attorney general concerning the property. Items of value of less than fifty dollars (\$50) may be reported by the holder in the aggregate."

Indiana Code 32-34-1-27(a) states:

"Except as provided in subsections (b) and (c), on the date a report is filed under section 26 of this chapter, the holder shall pay or deliver to the attorney general the property that is described in the report as unclaimed."

JUVENILE PROBATION DEPARTMENT
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 7, 2011, with Ken Mace, Chief Juvenile Probation Officer.