

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

AUDIT REPORT  
OF  
COMMUNITY JUSTICE CENTER  
MADISON COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/05/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Ann Roberts	01-01-11 to 12-31-12
President of the County Council	Larry Crenshaw William Michael Phipps	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	John Richwine	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF MADISON COUNTY

We have audited the records of the Community Justice Center for the period from January 1, 2011 to December 31, 2011, 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 Madison County for the year 2011.

STATE BOARD OF ACCOUNTS

July 10, 2012

COMMUNITY JUSTICE CENTER  
MADISON COUNTY  
AUDIT RESULT AND COMMENT

***CONDITION OF RECORDS-MCCC COMMISSARY/INMATE TRUST FUND***

As similarly stated in prior reports, most recently B39214, a detail of inmate trust balances for December 31, 2011 was not presented for audit to verify that the balances agree with the control ledger.

As stated in prior Report B39214, the ledger form used by the Community Justice Center (CJC) was an electronic form that had not been approved by the State Board of Accounts.

At all times, the manual and 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)

All governmental units are required by law to use the forms prescribed by this department; however, if it is desirable to use a different form or to have a prescribed form modified to conform for computer applications, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COMMUNITY JUSTICE CENTER  
MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2012, with Ann Roberts, Director; Josh Neathery, Correctional Officer; Tia Baker, Assistant Director; Celeste Purdue, Security Supervisor; Rometra R. Wayne, Business Office Assistant Bookkeeper; and Terri Hill, Business Manager. The official response has been made a part of this report and may be found on page 6.



**Community Justice Center**

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July 11, 2012

State Board of Accounts  
302 West Washington Street  
Room E 418  
Indianapolis, Indiana 46204-2765

Dear State Board of Accounts:

**OFFICIAL RESPONSE**

The Community Justice Center of Madison County records were recently audited for Madison County Correctional Complex (MCCC) by the State Board of Accounts. During the Exit Interview, there were two deficiencies relating to the recordkeeping that were present. In response and correction to the two deficiencies are as follows:

(1) As stated in prior reports, most recently, B39214 a detail of inmate trust balances for December 31, 2011 was not presented for audit to verify that balances agree with the control ledger.

**Response:** Inmate trust balances will be printed from the database at the end of every month of all inmates housed at MCCC and attached to the bank statements.

(2) As stated in prior report, B39214, the ledger form used by CJC is an electronic form that has not been approved by the State Board of Accounts

**Response:** In October 2011, we received a letter from State Board of Accounts regarding the Commissary form that was not approved. Starting in January, 2012, Commissary began using the prescribed General Ledger #358 as recommended by the State Board of Accounts.

If there are any other questions or concerns, please telephone me at (765) 649-7341, ext. 3511. Thank you for your assistance in this matter.

Sincerely,

Ann Roberts

Executive Director

Terrie Hill

Business Manager

OAR/MADISON COUNTY