

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

AUDIT REPORT

OF

COUNTY TITLE IV-D COURT

VIGO COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
09/13/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner Title IV-D	Sarah K. Mullican	01-01-11 to 12-31-12
President of the County Council	Mark D. Bird Kathy Miller	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Michael Ciolli	01-01-11 to 12-31-12



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

We have audited the records of the County Title IV-D Court 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 Vigo County for the year 2011.

STATE BOARD OF ACCOUNTS

July 16, 2012

COUNTY TITLE IV-D COURT  
VIGO COUNTY  
AUDIT RESULT AND COMMENT

***FEDERAL AND STATE AGENCIES - COMPLIANCE REQUIREMENTS***

The County reimbursed the Department of Child Services \$25,193.03 on July 6, 2011, for reimbursements improperly claimed by the Title IV-D Court for the months of October, November, and December of 2010. The expenses were paid from incentive funds and as of October 2010, certain expenses claimed for salary and fringe benefits of the judge and court reporter were no longer allowable.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY TITLE IV-D COURT  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2012, with Sarah K. Mullican, Commissioner Title IV-D; Robert E. Roberts, Chief Deputy Prosecuting Attorney; Megan Ramsey, Title IV-D Deputy Prosecutor; Holly Silver, Title IV-D Administrator; Kim Christian, Assistant Title IV-D Administrator; and Deborah A. Hegg, Title IV-D Court Reporter. The officials concurred with our audit finding.