

**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, 2011 to December 31, 2011



**FILED**  
09/17/2012



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COUNTY OFFICIALS

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



**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 (Department) 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 Delaware County for the year 2011.

STATE BOARD OF ACCOUNTS

August 8, 2012

JUVENILE PROBATION DEPARTMENT  
DELAWARE COUNTY  
AUDIT RESULT AND COMMENT

**UNCLAIMED PROPERTY**

As noted in prior Reports B27905, B30468, B32896, B35271, and B39153, the Juvenile Probation Department has \$2,710.00 in trust and \$903.06 in outstanding checks that are distributable but remain 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) (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 August 8, 2012, with Ken Mace, Chief Juvenile Probation Officer, and Robyn Williamson, Office Manager.

The contents of this report were discussed on August 14, 2012, with Todd Donati, President of the Board of County Commissioners, and James King, President of the County Council.