

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

EXAMINATION REPORT

OF

DEPARTMENT OF COMMUNITY CORRECTIONS

DECATUR COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
12/17/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Mark Cripe	01-01-11 to 12-31-12
President of the Board of County Commissioners	John Richards Rick Nobbe	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Ernest Gauck	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR COUNTY

We have examined the records of the Department of Community Corrections 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Decatur County for the year 2011.

STATE BOARD OF ACCOUNTS

November 1, 2012

DEPARTMENT OF COMMUNITY CORRECTIONS
 DECATUR COUNTY
 EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

The Department of Community Corrections does not perform monthly reconciliations between record balances of cash and bank account balances.–

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

At all times, the manual and/or 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)

UNTIMELY DEPOSITS

The following were instances of deposits not made timely during December of the year 2011:

<u>Dates Monies Collected</u>	<u>Amount</u>	<u>Date of Deposit</u>	<u>Days Held</u>
12-01-11 to 12-02-11	\$ 2,676	12-05-11	3 to 4
12-05-11 to 12-13-11	3,307	12-15-11	2 to 10
12-15-11 to 12-22-11	1,020	12-28-11	6 to 13
12-29-11 to 12-30-11	1,138	01-10-12	12 to 13

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. . . ."

Indiana Code 5-13-14-3 (effective July 1, 2011) states in part:

"A public servant who knowingly or intentionally:

- (1) fails to deposit public funds; or
- (2) deposits . . .

except in the manner prescribed in this article, commits a Class A misdemeanor. However, the offense is a Class D felony if the amount involved is at least seven hundred fifty dollars (\$750) . . ."

DEPARTMENT OF COMMUNITY CORRECTIONS
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with Jacquie Buel, Director Assistant. The official concurred with our findings.

The contents of this report were discussed on November 1, 2012, with Rick Nobbe, President of the Board of County Commissioners, and Ernest Gauck, President of the County Council.