

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

AUDIT REPORT  
OF  
COUNTY COMMUNITY CORRECTIONS  
VIGO COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
08/23/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Community Corrections Director	William Watson	01-01-12 to 12-31-13
Community Corrections Business Manager	Tracy Osburn	01-01-12 to 12-31-13
President of the County Council	Kathy Miller Bill Thomas	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Michael Cioli Judy Anderson	01-01-12 to 12-31-12 01-01-13 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the County Community Corrections for the period from January 1, 2012 to December 31, 2012, 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 Vigo County for the year 2012.

STATE BOARD OF ACCOUNTS

July 18, 2013

COUNTY COMMUNITY CORRECTIONS  
VIGO COUNTY  
AUDIT RESULTS AND COMMENTS

**CONDITION OF RECORDS**

The following deficiencies relating to the record keeping were present during our period of audit: Some ledger transactions did not reflect those of the bank checking account, numerous adjustments, and posting errors occurred, and the record keeping was not done in proper periods. The ledger was not kept on a day-to-day basis. We noted instances of weeks from the time of the original date of certain transactions until entry on the records.

There were a considerable number of posting errors. These errors included deposits not receipted, checks and receipts not recorded in the proper period, interest not posted, and non-sufficient funds checks incorrectly posted.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

**BANK ACCOUNT RECONCILIATIONS**

Depository reconciliations of the fund balances to the bank account balances were not performed throughout the year.

Indiana Code 5-13-6-1(e) states in part: "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."

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)

COUNTY COMMUNITY CORRECTIONS  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2013, with William Watson, Executive Director; Laura Fagin, Deputy Director; and Tracy Osburn, Business Manager.