

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

AUDIT REPORT  
OF  
COUNTY PROBATION DEPARTMENT  
DECATUR COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
04/17/2014



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Bank Account Reconciliations .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Adult Probation Officer	Matthew Hoeing	01-01-12 to 12-31-14
President of the County Council	Ernest Gauck	01-01-12 to 12-31-14
President of the Board of County Commissioners	Rick Nobbe	01-01-12 to 12-31-14



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DECATUR COUNTY

We have audited the records of the County Probation Department 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 Result and Comment. The financial transactions of this office are reflected in the Financial Statement and Federal Single Audit Report of Decatur County for the year 2012.

STATE BOARD OF ACCOUNTS

February 24, 2014

COUNTY PROBATION DEPARTMENT  
DECATUR COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were not completed for the year 2012.

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."

COUNTY PROBATION DEPARTMENT  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on February 24, 2014, with Matthew Hoeing, Chief Adult Probation Officer.