

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

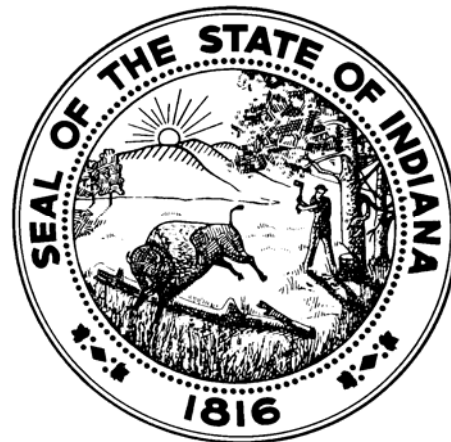
AUDIT REPORT

OF

COUNTY COMMUNITY CORRECTIONS DEPARTMENT

HANCOCK COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

08/09/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Collection of Amounts Due	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director of Community Corrections Department	Patrick Powers	01-01-05 to 12-31-06
Bookkeeper	Linda Willard	01-01-05 to 12-31-06
President of the County Council	Thomas Roney	01-01-05 to 12-31-06
President of the Board of County Commissioners	Armin B. Apple Brian Kleiman	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2765

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

TO: THE OFFICIALS OF HANCOCK COUNTY

We have audited the records of the County Community Corrections Department for the period from January 1, 2005 to December 31, 2005, 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 Hancock County for the year 2005.

STATE BOARD OF ACCOUNTS

July 3, 2006

COUNTY COMMUNITY CORRECTIONS DEPARTMENT
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

Home detention and work release individual participant account balances due the County at December 31, 2005, were in excess of \$124,033. Some of the accounts go back as far as 1988, and there has been no contact with some of these individuals in several years. Although the Department discussed and tested various procedures for collection, a written policy concerning any collection procedures or write-off's did not exist. A similar comment appeared in prior Audit Reports B21773, B24491, and B25390.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS DEPARTMENT
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2006, with Patrick Powers, Director; and Linda Willard, Bookkeeper.