

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

EXAMINATION REPORT
OF
COUNTY ANIMAL CONTROL DEPARTMENT
OHIO COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
09/21/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Deposits	4
Receipts	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	Matt Mobley	01-01-05 to 12-31-06
President of the County Council	Douglas A. Baker	01-01-05 to 12-31-06
President of the Board of County Commissioners	Connie J. Brown	01-01-05 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 OHIO COUNTY

We have examined the records of the County Animal Control 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2005.

STATE BOARD OF ACCOUNTS

August 10, 2006

COUNTY ANIMAL CONTROL DEPARTMENT
OHIO COUNTY
EXAMINATION RESULTS AND COMMENTS

DEPOSITS

As stated in the prior Audit Report B26261, the Animal Control Officer remits monies collected to the County Treasurer for deposit once a month. According to the Animal Control Officer, he continued to remit collections in the same manner as the previous animal control officers.

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. . . ."

RECEIPTS

The Animal Control Officer uses prescribed receipts (General Form 352) when collecting fees; however, it was noted that many of the receipts issued did not have the type of payment indicated.

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)

COUNTY ANIMAL CONTROL DEPARTMENT
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2006, with Matt Mobley, Animal Control Officer; Shane Koons, Commissioner; and Deborah K. Thomason, Auditor.