

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

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



FILED
09/21/2006

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|------------------|----------------------|
| Chief Probation Officer | Steven Bradley | 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

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the County Probation 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 Result and Comment. 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 PROBATION DEPARTMENT
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

PROBATION TRUST RECORDS

The County Probation Department uses a trust register to account for fees and funds held in trust. As of December 31, 2005, the trust ledger reconciles with the bank balance; however, no reconciliation of the balance in the detailed trust register to the balance in the trust ledger was presented for audit.

At all times, the manual and 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 PROBATION DEPARTMENT
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2006, with Stephen Bradley, Chief Probation Officer.