

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

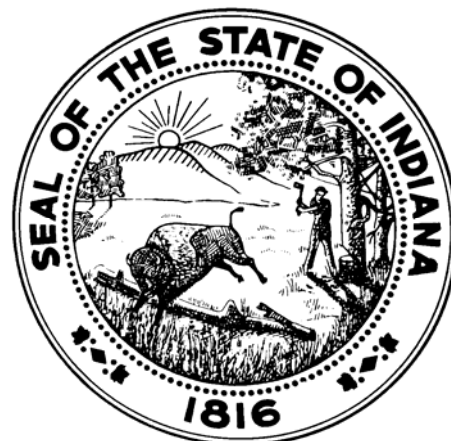
AUDIT REPORT

OF

JUVENILE DETENTION CENTER

JACKSON COUNTY, INDIANA

January 1, 2004 to December 31, 2005



FILED

11/30/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Executive Director	Lori L. Loniewski	01-01-04 to 06-14-05
	Vacant	06-15-05 to 12-31-05
	John D. Long	01-01-06 to 12-31-06
President of the County Council	David Lucas	01-01-04 to 12-31-04
	Edward W. Koerner	01-01-05 to 12-31-05
	Richard A. Brackemyre	01-01-06 to 12-31-06
President of the Board of County Commissioners	Gary Darlage	01-01-04 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF JACKSON COUNTY

We have audited the records of the Juvenile Detention Center for the period from January 1, 2004 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 Results and Comments. The financial transactions of this office are reflected in the Audit Report of Jackson County for the years 2004 and 2005.

STATE BOARD OF ACCOUNTS

November 2, 2006

JUVENILE DETENTION CENTER
JACKSON COUNTY
AUDIT RESULTS AND COMMENTS

TRAVEL CLAIMS

Two former Detention Center employees were sent on a "Conference" trip to New Orleans in January 2004. Both were given \$150 travel advances from the Auxiliary Fund. Receipts that were submitted after the trip showed meal costs in excess of the County's travel policy. Furthermore, upon inquiry of officials and inspection of training files, nothing was documented, except for a training listing, that the former employees actually attended the conference itself. Also, the hotel cost for six days was \$1,850.43. The County's travel policy allows for \$100 per night, plus tax.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

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, Chapter 1)

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

PERSONAL PROPERTY USE

The former Jackson County Juvenile Detention Center Executive Director used a cell phone paid for through Auxiliary Funds during normal work hours and outside of normal work hours. A log was not presented for audit. Review of the July 2005 cell phone statement showed 520 calls placed or received. At least 42 calls were identified as being personal in nature and approximately 162 calls were incoming.

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit.

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

JUVENILE DETENTION CENTER
JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 2, 2006, with John D. Long, Executive Director. The official concurred with our audit findings.