

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

AUDIT REPORT

OF

COUNTY ADULT PROBATION DEPARTMENT

JOHNSON COUNTY, INDIANA

January 1, 2004 to December 31, 2004



**FILED**  
11/30/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Adult Probation Officer	Richard Pfifer	01-01-04 to 12-31-06
President of the County Council	Brent Waltz Ron West	01-01-04 to 11-03-04 11-04-04 to 12-31-06
President of the Board of County Commissioners	James Rhoades R.J. McConnell	01-01-04 to 12-31-04 01-01-05 to 12-31-06



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Adult Probation Department for the period from January 1, 2004 to December 31, 2004, 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 Annual Report of Johnson County for the year 2004.

STATE BOARD OF ACCOUNTS

April 6, 2006

COUNTY ADULT PROBATION DEPARTMENT  
JOHNSON COUNTY  
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The Adult Probation Department did not use General Form 358, Ledger of Receipts, Disbursements and Balances, in the manner prescribed. Receipts were totaled based on deposit date in the "receipts" column with no month to date figure. Instead, a total of receipts for the month should be carried from the previous page; receipts should be posted consecutively by number and added to this total; the total should be carried to the next page. In addition, the monthly check made to the County Auditor was not posted in the "disbursement" column.

Furthermore, the receipts amounts were also cut off prior to month end. Each month should include all the receipts issued for that month. The Report of Collections would then be prepared after the ledger is totaled and receipts are balanced for the month.

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)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our audit period:

The Adult Probation Department did not use General Form 358, Ledger of Receipts, Disbursements and Balances, in the manner prescribed. Receipts were totaled based on deposit date in the "receipts" column with no month to date figure. Instead, a total of receipts for the month should be carried from the previous page; receipts should be posted consecutively by number and added to this total; the total should be carried to the next page. In addition, the monthly quietus made to the County Auditor was not posted in the "disbursement" column.

The Adult Probation Department did not properly maintain individual user fee ledgers. Balances due were not recalculated after payments were made. Also, no notations were made concerning significant changes or status of the probationer occurred. There was a similar comment in the prior Report B25370.

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 ADULT PROBATION DEPARTMENT  
JOHNSON COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed with the County Auditor were delinquent. The required reports were provided to the County Auditor up to 25 days after month end.

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)

BANK RECONCILIATION

Depository reconciliations of the book balances to the bank account balances were not completed. There was a similar comment in the prior Report B25370.

During the audit, the current bookkeeper attempted to reconcile the bank account. The Office Manager determined that there was an unidentified deposit of \$782.53 made on March 18, 2004. The bank determined that it was an error made by their staff. The bank staff made the correction on July 25, 2005.

Indiana Code 5-13-6-1(e) states in part: "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."

DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

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. . . ."

COUNTY ADULT PROBATION DEPARTMENT  
JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2006, with Richard Pfifer, Chief Adult Probation Officer; and Ashley Davis, Office Manager.