

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

AUDIT REPORT

OF

COMMUNITY CORRECTIONS

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>
Director	Deana McMurray Vacant Albert Hessman	01-01-04 to 01-07-05 01-08-05 to 02-16-05 02-17-05 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
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of Community Corrections 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 Result and Comment. 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

COMMUNITY CORRECTIONS
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

We noted numerous unpaid balances were due from former Community Corrections program participants as of December 31, 2004. Community Corrections staff did not routinely generate a computerized report of such balances, nor was there any written policies and procedures in place to follow up on the unpaid balances. A similar comment was reported in prior Report B25372.

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)

COMMUNITY CORRECTIONS
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2006, with Albert Hessman, Director; and Karen Henry, Office Administrator.