

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

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



FILED
12/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Probation Officer	Robert Schirmer	01-01-05 to 12-31-06
President of the County Council	Michael L. Jones	01-01-05 to 12-31-05
President of the Board of County Commissioners	Brian L. Morton H. Craig Bond	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SWITZERLAND COUNTY

We have examined the records of the 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 Switzerland County for the year 2005.

STATE BOARD OF ACCOUNTS

November 16, 2006

PROBATION DEPARTMENT
SWITZERLAND COUNTY
EXAMINATION RESULT AND COMMENT

OPTICAL IMAGES OF WARRANTS

The financial institution did not return the actual cancelled checks with the monthly bank statements for both the Probation Users Fee account and the Probation Trust account, but instead returned only an optical image of the front side of the checks.

Indiana Code 5-15-6-3(a) concerning optical imaging of checks, states in part:

"original records' includes the optical image of a check or deposit document when:

- (1) the check or deposit document is recorded, copied, or reproduced by an optical imaging process . . . and
- (2) the drawer of the check receives an optical image of the check after the check is processed for payment . . ."

Further, Indiana Code 26-2-8-111(a) and (e) states in part:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

- (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise; and
- (2) remains accessible for later reference."

"(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a).

- (5) Any additional information required under IC 5-1.5-2-2.5 or IC 20-12-63-7."

PROBATION DEPARTMENT
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2006, with Cheri Weales, Probation Clerk. Robert Schirmer, Probation Officer, was not available for the exit conference.