

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

AUDIT REPORT

OF

ANIMAL CONTROL BOARD

JENNINGS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
08/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Animal Control Officer	James Brewner	01-01-06 to 12-31-07
President of the Animal Control Board	Roger Hughes	01-01-06 to 12-31-07
President of the County Council	Kenneth W. Pettit Edward Maschino	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Robert R. Willhite Richard B. Schneider	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

We have audited the records of the Animal Control Board for the period from January 1, 2006 to December 31, 2006, 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 Jennings County for the year 2006.

STATE BOARD OF ACCOUNTS

July 3, 2007

ANIMAL CONTROL BOARD
JENNINGS COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

We found the following regarding the financial records maintained by the Animal Control Officer:

1. Receipts were deposited approximately once a month.

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. . . ."

2. No monthly depository reconcilements of bank account balances to fund balances were presented for audit.

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

3. Receipts were not issued for collected dog tax.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

ANIMAL CONTROL BOARD
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2007, with James Brewner, Animal Control Officer; Janice L. Ramey, Auditor; Bob Willhite, County Commissioner; and Jim Lamb, County Council member.