

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

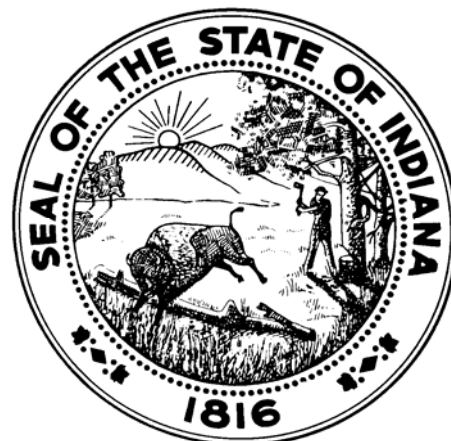
AUDIT REPORT

OF

ADULT PROBATION DEPARTMENT

PORTER COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Neil Hannon	01-01-06 to 12-31-07
Clerk of the Circuit Court	Dale Brewer	01-01-04 to 12-31-07
President of the County Council	Daniel Whitten	01-01-06 to 12-31-07
President of the Board of County Commissioners	Robert Harper	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PORTER COUNTY

We have audited the records of the Adult Probation Department 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Porter County for the year 2006.

STATE BOARD OF ACCOUNTS

August 22, 2007

ADULT PROBATION DEPARTMENT
PORTER COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

The Adult Probation Department maintains three offices which collect probation user fees. The main office is located on the first floor of the County Courthouse. Satellite offices are located on the second floor of the County Courthouse and at the County Annex Building in Portage. Both satellite offices are to remit receipts and collections to the main office. However, the office on the second floor of the County Courthouse only remits about every other week. The Portage office only remits to the main office on Fridays. As stated in the prior audit, this results in the probation user fees to be 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 . . ."

RECORD RETENTION

Receipts for collections of probation user fees could not be traced to case files. The main probation department has two satellite offices that collect probation user fees. The fees paid by probationers are documented on a probationer's log and on daily reports of collections turned in to the main probation office. When the probationer is no longer on probation (he has paid all fees and met the requirements set by the court) his log is no longer needed and destroyed. No documentation for payments are made in the Jalan system that maintains the case histories information. The actual closed case histories at the Clerk's Office do not have a payment history. Only a copy of a payment receipt was noted in some case files but we were unable to verify if other receipts were received.

Indiana Code 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

FEES - ANTABUSE COLLECTION BY ADULT PROBATION

County Judges order individuals who have committed alcohol related offenses to undergo alcohol treatment. Individuals are ordered to be treated through an antabuse (anti-alcoholic) program. Individuals are required to go to the Health Department to have the drug administered on a weekly basis.

The ordinance or resolution approving the collection of fees for the antabuse program and for the establishment of the antabuse fund was not presented for audit. An antabuse fee of \$70 per month is charged to those individuals in treatment. The fee was calculated by (1) the per person monthly cost of the drug plus (2) the cost of having a nurse from the health department administer the drug, and (3) the cost of having sheriff's personnel on hand to provide security and monitor adherence to the antabuse program.

Based on the method of calculating the fee, the antabuse program should operate at a near break even basis. At December 31, 2006, the Antabuse Fund had a cash balance of \$95,892; an increase of approximately \$3,000 from 2005. This accumulated balance may indicate that the fee charged for the antabuse drug may have been in excess of actual costs.

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

The Board of County Commissioners should adopt an ordinance or resolution reestablishing the antabuse fee. The Commissioners should review the disposition of the cash balance to ensure that individuals are not charged above and beyond what is allowed.

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PRETRIAL SUPERVISION FEE - SUPERIOR COURT IV

The Judge is ordering a defendant to pay "pretrial supervision" fees and released the defendant's cash bond (bail) to pay the pretrial supervision fees. The defendant had not been convicted at the time of the order.

Indiana Code 35-33-8-3.2(a) states in part:

"A court may admit a defendant to bail and impose any of the following conditions to assure the defendant's appearance at any stage of the legal proceedings, or, upon a showing of clear and convincing evidence that the defendant poses a risk of physical danger to another person or the community, to assure the public's physical safety:

- (1) Require the defendant to:
 - (A) execute a bail bond with sufficient solvent securities;
 - (B) deposit cash or securities in an amount equal to the bail;
 - (C) execute a bond secured by real estate in the county, where thirty-three hundredths (0.33) of the true tax value less encumbrances is at least equal to the amount of bail; or
 - (D) post a real estate bond.

. . . The defendant must also pay the fee required in subsection (d).
- (2) Require the defendant to execute:
 - (A) a bail bond by depositing cash or securities with the clerk of the court in an amount not less than ten percent (10%) of the bail; and
 - (B) an agreement that allows the court to retain all or a part of the cash or securities to pay fines, costs, fees, and restitution that the court may order the defendant to pay if the defendant is convicted."

ADULT PROBATION DEPARTMENT
PORTER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2007, with Neil Hannon, Chief Probation Officer; and Kimberly Dickson, Bookkeeper. The officials concurred with our findings.