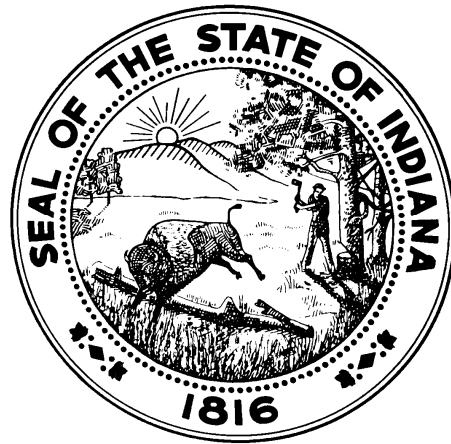


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
PUBLIC DEFENDER
MONROE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
01/25/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Public Defender	Michael E. Hunt	01-01-06 to 12-31-07
President of the County Council	Sophia Travis Michael Woods	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Joyce B. Poling Iris Kiesling	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the Public Defender 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 Monroe County for the year 2006.

STATE BOARD OF ACCOUNTS

November 29, 2007

PUBLIC DEFENDER
MONROE COUNTY
AUDIT RESULT AND COMMENT

PAYROLL

Our review of the payroll records revealed the following deficiencies:

Time sheets were compared to the building sign in; sign out sheets. From August 20, 2005, until February 20, 2006, there were a total of 36.3 hours reported and approved by the public defender for an office employee on the payroll claim that was not shown as worked hours on the building sign in, sign out sheets.

The Official was instructed that all payroll records of time work should be verified when summing payroll claims for payment.

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, Chapter 1)

PUBLIC DEFENDER
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 12, 2007, with Michael E. Hunt, Public Defender; and Clarence Frank, Chief Deputy Public Defender.