

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

EXAMINATION REPORT
OF
COUNTY PROBATION DEPARTMENT
OHIO COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
11/17/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chief Probation Officer	Steven Bradley	01-01-07 to 12-31-08
President of the County Council	Douglas A. Baker	01-01-07 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the County Probation Department for the period from January 1, 2007 to December 31, 2007, 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 Ohio County for the year 2007.

STATE BOARD OF ACCOUNTS

October 2, 2008

COUNTY PROBATION DEPARTMENT
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

PROBATION TRUST RECORDS NOT RECONCILED

The County Probation Department uses a trust fund register to record monies held in trust for various individuals. The total outstanding trust funds on hand reported in the trust fund register should agree with the County Probation Department's Cash Book (control account) at any point in time. The control account exceeded the balance of total outstanding trust funds on hand by \$1,239.32 at December 31, 2007.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

A similar comment was reported in prior Report B31310.

COUNTY PROBATION DEPARTMENT
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Steven Bradley, Chief Probation Officer; and Debra Thies, Probation Clerk.