

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

AUDIT REPORT  
OF  
COUNTY PROBATION DEPARTMENT  
BOONE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
10/31/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Probation Director	Kari Ragsdale	01-01-11 to 12-31-12
President of the County Council	Steve Jacob	01-01-11 to 12-31-12
President of the Board of County Commissioners	Jeff Wolfe Marc Applegate	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE COUNTY

We have audited the records of the County Probation Department for the period from January 1, 2011 to December 31, 2011, 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 Boone County for the year 2011.

STATE BOARD OF ACCOUNTS

August 6, 2012

COUNTY PROBATION DEPARTMENT  
BOONE COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations were performed every month during the audit period for the Probation I Restitution account. Each reconciliation resulted in an unidentified variance. The variance was not consistent from month to month. As of December 31, 2011, the reconciled bank account was \$1,738.56 more than the ledger balance.

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

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 Indiana Counties, Chapter1)

COUNTY PROBATION DEPARTMENT  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2012, with Kari Ragsdale, Probation Director. The official concurred with our audit finding.

The contents of this report were discussed on October 3, 2012, with Jeff Wolfe, County Commissioner, and W. B. Smith, County Councilman.