

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

AUDIT REPORT

OF

COUNTY JUVENILE COURT

VIGO COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED

08/23/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Juvenile Court Magistrate	Daniel W. Kelly	09-20-10 to 12-31-13
President of the County Council	Kathy Miller Bill Thomas	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Michael Cioli Judy Anderson	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the County Juvenile Court for the period from January 1, 2012 to December 31, 2012, 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 Vigo County for the year 2012.

STATE BOARD OF ACCOUNTS

July 18, 2013

COUNTY JUVENILE COURT
VIGO COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Internal controls over the receipting, disbursing, recording, and accounting for the financial activities were insufficient. Management of the Vigo County Title IV-D program has not established an effective internal control system for federal grant reporting. Controls are not in place to ensure that the reports submitted to the State for reimbursement and reporting are correct and reflective of the activity of the program. As a result, errors have not been identified and all necessary corrected reports have not been submitted to the State.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY JUVENILE COURT
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2013, with Judy Anderson, President of the Board of County Commissioners, and Michael Cioli, County Commissioner. The contents of this report were discussed on July 23, 2013, with Ellen Spillars, Juvenile Court Office Manager. The officials concurred with our audit finding.