



Dave Yost • Auditor of State



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November 10, 2011

The Honorable Matthew P. Puskarich
Judge of the Harrison County Juvenile Court
100 West Main Street
Cadiz, Ohio 43907

Dear Judge Puskarich:

In accordance with the Letter of Arrangement dated March 17, 2011, between the Auditor of State and Harrison County Juvenile Court (the Court), the Auditor of State has examined certain Court records and performed certain audit procedures to Court transactions. The nature, scope, and objective of the examination were as follows:

We examined available manually prepared receipts and supporting documentation, Court bank account statements, computer cash receipts reports and other available documentation to determine whether money the Court collected for various fees and fines via the manually prepared receipts was recorded in the Court's computer cash receipts reports. We also traced the receipts recorded in the Court's accounting system to verify that the amounts recorded were deposited into the Court's bank account.

The remainder of this letter summarizes the background, methodology and significant results of the examination.

The Ohio Bureau of Criminal Identification and Investigation (BCI&I) was requested to conduct criminal inquiry relative to allegations of thefts of funds of the Harrison County Juvenile Court. On February 11, 2011 and on behalf of the Court, BCI&I requested investigative assistance from the Ohio Auditor of State's office. The Auditor of State's Special Audit Task Force considered this information and initiated this examination.

To achieve the objective stated above, the Auditor of State:

- Examined available manually prepared receipts and traced each receipt to the Court's computer cash receipts reports.
- Examined available bank records to identify the amount of fines and fees deposited into the Court's bank account.
- Compared the amount of receipts processed through the manually prepared receipts to the Court's computer cash receipts reports and compared the amounts recorded on the Court's computer cash receipts reports to the amounts deposited into the Court's bank account.

Our examination identified the following significant results:

- Available manually prepared receipts support \$7,447.94 of fines and fees collected by the Court for the period August 2009 through January 2011.

- In tracing the manually prepared receipts to the computer cash receipts report, the examination identified \$3,829 (\$2,465 in cash and \$1,364 in checks) collected that was not traceable to the Court's computer cash receipts reports.
- Of the \$2,465 cash collected and supported by manually prepared receipts, \$2,465 was not deposited to the bank
- Of the \$1,384 in checks collected and supported by manually prepared receipts, two checks (receipts nos. 577651 and 577654), which totaled \$238 were not deposited to the bank.
- By verifying detailed bank deposit slips to the juvenile court's receipt ledger, it was noted that in total each amount to be deposited as identified in the receipt ledger equaled the total amount of each deposit. However, the composition of 22 of the deposits did not agree, in that the total cash and total checks per the receipt ledger did not match the total cash and total checks per the deposit slips on each of the 22 deposit slips. Of the \$9,068 (cash collections) per the receipt ledger, \$2,212 was not deposited to the bank.
- The total amount collected that was not deposited to the Court's bank account was \$4,915.

The Juvenile Court Clerk is responsible for collecting, recording, and depositing Juvenile Court receipts. For the time period of August 2009 through January 2011, Cathy M. Rose was the Juvenile Court Clerk.

Monies collected on behalf of the Juvenile Court were not always deposited with the Court's depository. Amounts found to have been collected and not deposited were as follows:

| | |
|---------------|----------------|
| Cash | \$4,677 |
| Checks | 238 |
| Total | <u>\$4,915</u> |

In accordance with the forgoing facts and pursuant to Ohio Revised Code Section 117.28, a Finding for Recovery for public money collected but not accounted for is hereby issued against Cathy M. Rose, Juvenile Court Clerk and her bonding company, Old Republic Surety Company, jointly and severally, for \$5,133 and in favor of the Juvenile Court.

- Manually prepared receipts for the period January 2010 through March 2010 were not available for examination. As a result, the amount collected and the amount not traceable to the Court's accounting records and not deposited into the Court's bank account are likely underreported. The extent of underreporting is indeterminable.

We were not engaged to and did not audit cash, the objective of which would be the expression of an opinion on cash.

Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and is not intended to be and should not be used by anyone else.



Dave Yost
Auditor of State

November 20, 2011



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HARRISON COUNTY JUVENILE COURT

HARRISON COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
DECEMBER 13, 2011