



**Auditor of State
Betty Montgomery**

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GREENE COUNTY ADULT PROBATION DEPARTMENT COLLECTIONS

SCHEDULE OF COUNTY OFFICIALS AND RELATED INDIVIDUALS

As of December 31, 2002

Greene County Common Pleas Court Judges

Honorable J. Timothy Campbell*

Honorable Stephen A. Wolaver**

Greene County Common Pleas Court Administrator

E.J. Griffith

Greene County Adult Probation Department

Kathryn Wilson, Director

Lorraine Simmons, Fiscal Officer

Len Kaczynski, Senior Probation Officer

Lynette Ogle, Senior Probation Officer

Rochele Burnette, Probation Officer

Angie Bignell, Probation Officer

Martha Dargis, Secretary

Louise Kreitz, Secretary

* - Appointed September 3, 2003

** - Elected November 2002 with term beginning January 2, 2003

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

The Honorable J. Timothy Campbell
The Honorable Stephen A. Wolaver
E.J. Griffith, Court Administrator
Greene County Common Pleas Court
45 North Detroit Street
Xenia, Ohio 45385

At your request, we have conducted a special audit of the Greene County Adult Probation Department's ("Department") collections by performing the procedures enumerated in the attached Supplement to the Special Audit Report for the period May 1, 1998 through December 31, 2002 ("the Period"), solely to:

- Obtain an understanding of the procedures followed by the Department for collecting, depositing, posting, and disbursing restitution and fines.
- Compare the amounts deposited per the bank statements to the manual receipts issued by the Department, and verify amounts collected were deposited intact.
- Verify manual receipts issued for restitution and fines collected by the Department were deposited.

This engagement was conducted in accordance with consulting standards established by the American Institute of Certified Public Accountants. The procedures and associated findings are detailed in the attached Supplement to the Special Audit Report. A summary of our procedures and significant results is as follows:

1. We obtained an understanding of the Department's daily procedures when collecting, depositing, posting, and disbursing probationers' restitution and fines.

Significant Results – In reconciling the Department's bank account, we calculated a shortage of \$584 and issued a finding for recovery against Lorraine Simmons, fiscal officer, and her bonding company. In addition, we issued two noncompliance citations for failing to make timely deposits and maintain records, and four management comments relating to weaknesses in the Department's operations.

2. We obtained the supporting documentation for daily deposits and compared it to the receipts issued by the probation officers to verify the types of tender received were deposited intact. For this issue only, and in accordance with our Letter of Arrangement with the Judges, our audit period was to be May 1, 1998 through May 31, 1999. However, we performed these procedures for the three months preceding and following the original probationer's receipt dated November 9, 1998 without exception. After reviewing the results below with the Judges, it was decided that we would not reconcile tender for the remaining months.

Significant Results – From August 1, 1998 through February 28, 1999, receipts totaling \$132,447 were collected and deposits totaling \$135,366 were made into the Department's bank account. We obtained documentation from the financial institution and the Department and were able to resolve the variance of \$2,919.

3. We compared the total receipts issued by the probation officers for the Period to those receipts deposited into the Department's accounts and investigated significant variances.

Significant Results – During the Period, 12,370 receipts, totaling \$1,387,951, were recorded in the Department's computer system and 394 deposits, totaling \$1,393,828, were posted by the financial institution to the Department's bank account. We obtained documentation from the financial institution and the Department and were able to resolve the remaining variance of \$5,877.

We identified 298 manual receipts which were issued for amounts collected totaling \$23,257, but were not deposited in the Department's bank account nor posted to the Department's computer system. We issued a finding for recovery totaling \$23,257 against Rochele Burnette, probation officer, and her bonding company.

4. On March 19, 2004, we held an exit conference with the following individuals representing the Department:

Judge J. Timothy Campbell
Judge Stephen A. Wolaver
E.J. Griffith, Court Administrator

The attendees were informed that they had five business days to respond to this Special Audit Report. We received a response from the Court dated March 25, 2004. This response was evaluated and modifications were made to the attached Supplement to the Special Audit Report as we deemed appropriate.

This report is intended solely for the information and use of the Court and is not intended to be and should not be used by anyone other than these specified parties. However, reports by the Auditor of State are a matter of public record and use by other components of state government or local government officials is not limited.



Betty Montgomery
Auditor of State

February 9, 2004

Supplement to the Special Audit Report

Background

On January 6, 2003, Greene County Common Pleas Court Judge Stephen A. Wolaver contacted Auditor of State representatives requesting a special audit of the Greene County Adult Probation Department restitution account. Judge Wolaver indicated he became aware of probationer payments totaling approximately \$4,000, in which the payment had been received by a Department probation officer and not deposited. Of the \$4,000, \$2,310 was related to a payment made by a specific probationer.

Judge Wolaver indicated the specific probationer had received a written notice that his probation was going to be revoked for nonpayment of court-ordered restitution. However, the probationer was able to produce an original receipt dated November 9, 1998 verifying the \$2,310 restitution payment had been received by the Department. The Department later determined the \$2,310 had not been deposited in its bank account. An employee's review of the Department's financial records identified an additional 30 receipts in which the Department had received payments which had not been deposited.

Upon becoming aware of this matter, the Court contacted the Fairborn Police Department and the Greene County Prosecutor's Office. Furthermore, via Judges' Entry dated January 10, 2003, the Court required "all payments made to the Court, including but not limited to, court costs, fines, restitution, fees, supervision costs, work release fees and other funds shall from the date of this entry be deposited with the Greene County Clerk of Courts during normal business hours or by mail."

On January 16, 2003, the Auditor of State's Office declared a special audit to confirm whether receipts collected by the Department were deposited for the period May 1, 1998 through December 31, 2002.

Supplement to the Special Audit Report

Issue No. 1 – Review of Internal Control Procedures

We obtained an understanding of the Department's daily procedures when collecting, depositing, posting, and disbursing probationers' restitution and fines.

Procedures

We interviewed all Department employees and obtained an understanding of the procedures followed by Department personnel including (a) collecting payments from probationers; (b) recording payments in the Department's computer system; (c) preparing deposits; (d) disbursing funds received; and (e) reconciling the Department's bank account.

Results

The Department collected probationer payments at its main office in Xenia and a satellite office in the city of Fairborn. The Department's practice did not allow for the probationers to pay restitution and fines with a personal check. The process for payment collection at the two offices was as follows:

Xenia Office

Unless she was absent¹, Lorraine Simmons, fiscal officer, collected the probationer's payments in the form of cash, money orders, or probationers' employers' checks. Upon receipt of the probationer's payment, Ms. Simmons, or the employee who collected the payments, completed a manual duplicate receipt and provided the white copy of the manual receipt to the probationer. The yellow manual copy of the receipt was provided to Ms. Simmons upon completion of all the receipts on the page. If the probationer mailed the payment, both copies of the receipt were marked by Ms. Simmons with the probation officer's initials and the white copy was provided to his or her probation officer. The collections were given to Ms. Simmons; however, in her absence, they were placed in an unlocked bank bag maintained in an unlocked safe.

Fairborn Office

Two probation officers were assigned to the Fairborn Office each Monday² to collect payments and meet with reporting probationers. Upon receipt of payment, the probation officers completed a manual triplicate receipt of which, the white copy was provided to the probationer, the yellow copy was submitted at a later date with the reconciled bank bag to the fiscal officer, and the pink copy was maintained at the Fairborn Office. Each Monday, the probation officers either took the reconciled bank bag with that day's collections home, then turned it into to the fiscal officer the next day, or the probation officers left the reconciled bank bag at the Fairborn Office until Ms. Simmons requested it.

Once a week, Ms. Simmons totaled the yellow copies of the manual receipts received at the Xenia Office and compared the amount collected to the amount maintained in the safe. Ms. Simmons would also review and compare the yellow manual receipt copies to the cash in the bank bags provided by the probation officers assigned to the Fairborn Office. If the yellow manual receipt copies did not agree to the amount of cash collected, the cash and receipts were returned to the probation officer to resolve the discrepancy. Once the discrepancy was resolved, Ms. Simmons prepared a deposit slip for the Xenia and Fairborn collections, made the deposit, and posted the manual receipts on the date deposited to the Department's computer system. The computerized receipts were dated the same day as the deposit date instead of the actual date the collections were received.

¹ During the fiscal officer's absence, one of the secretaries or probation officers would collect the probationer's restitution payment.

² Defendants were required to report to the Fairborn Office on Mondays. The Fairborn Office was permanently closed on July 31, 2002, and the two probation officers were reassigned on Mondays to the Xenia Office.

Supplement to the Special Audit Report

On or about the 15th and the 30th of each month, Ms. Simmons disbursed restitution payments to the victims identified by the Pre-Sentence Investigation Report or by the probation officer. At the end of each month, Ms. Simmons disbursed funds due either to the Department for supervision fees or to the Clerk of Courts for other fines.

During our review of the Department's procedures, we identified the following significant weaknesses which occurred during the Period; however, on January 10, 2003, the Common Pleas Court Judges issued a Judgment Entry that all probationers' payments "...shall from the date of this entry be deposited with the Greene County Clerk of Courts during normal business hours or by mail." As a result of this entry, probationers' payments were no longer accepted at the probation offices and we will not issue management comments related to these weaknesses:

- Written policies did not exist for collecting, depositing, recording, and disbursing funds received by the Department. Additionally, these duties were performed typically by the fiscal officer without segregation of duties.
- The Director indicated no review of the records generated by the fiscal officer, such as the periodic cash receipt journals, deposits, or the disbursement journals, was performed. However, the Director stated she reviewed the manual checks for reasonableness prior to signing.
- Controls did not exist to ensure all receipts issued were completed with a date, signature, defendant's name, or case number; received by the fiscal officer to be deposited; or were deposited into the Department's bank account. In addition, the receipt date in the computer system did not accurately reflect when the Department received the payments.
- Controls did not exist for tracking the issuance of receipt books to Departmental employees or ensuring all previously issued receipts had been used.
- In eight instances, the receipts voided by the Department employees were not maintained. There was no evidence of a supervisory review of the reason for the voided receipt.
- Documentation was not maintained to support the amount of money which the probation officer gave to the fiscal officer.
- Collected funds were maintained in an unlocked safe during office hours.

We identified the following non-compliance which occurred during the Period and weaknesses in the department which continued to exist as of the date of our audit report. Therefore, we will issue noncompliance citations and management comments accordingly:

- Deposits were made on a weekly or bi-weekly basis instead of more timely as required by Ohio Rev. Code Section 9.38. In addition, Fairborn Office collections were repeatedly held up to 77 days prior to being deposited in the bank. According to the Court, as of January 31, 2003, the Department no longer received or processed restitution or court cost payments.
- Department employees indicated pink copies of receipts, voided receipts, probationer sign-in sheets, and adding machine tapes supporting the deposits were sometimes destroyed. Ms. Simmons indicated she did not review the records retention schedule to determine what records were required to be maintained.
- The bank account had not been reconciled since February 1990. Based on available documentation supporting amounts to be disbursed and outstanding checks, we determined \$54,731 should be the balance in the bank account as of February 28, 2003.³ However, the bank account had a balance of \$54,147 resulting in a shortage of \$584. We will issue a finding for recovery against Lorraine Simmons, fiscal officer, and her bonding company, Western Surety Company, jointly and severally, for monies collected but unaccounted for.

³ Activity in this account ceased as of January 2003.

Supplement to the Special Audit Report

- The Amount to be Disbursed Report included payments due to the local governments, the Department, and victims.
- The outstanding check list included checks issued as early as 1987. Old outstanding checks should either be reissued or remitted to the Unclaimed Monies Fund once it is determined the victim cannot be located.
- Incomplete probation information and inaccurate entries were recorded in the Department's computer system, including whether the probationer was complying with reporting requirements.
- Computerized case files and related transactions were deleted from the Department's computer system without a court order to either seal or expunge the case.
- We identified seven instances where probationers were administratively terminated⁴ from probation prior to making full restitution to the victim. Restitution amounts still due totaled \$8,507, and unpaid court fees were \$2,727.

Finding for Recovery

Lorraine Simmons, fiscal officer, was responsible for depositing collections received by the Department and was responsible for reconciling the bank account. In reconciling the bank account, we determined the bank balance should be \$54,731, as of February 28, 2003. The February 28, 2003 bank statement indicated a balance of \$54,147 resulting in a shortage of \$584 in the Department's bank account.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies collected but unaccounted for is hereby issued against Lorraine Simmons, fiscal officer, and Western Surety Company, her bonding company, jointly and severally, in the amount of \$584, and in favor of the Greene County Adult Probation Department.

Noncompliance Citations

Deposit of Public Funds

Ohio Rev. Code Section 9.38 states in part, "...If the total amount of the public monies so received does not exceed one thousand dollars, the person shall deposit the monies on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the monies until such time as the monies are deposited."

The Department did not have a policy for depositing public funds. Instead, deposits were made on a weekly or bi-weekly basis and Fairborn Office collections were held up to 77 days before being deposited.

According to the Court, as of January 31, 2003, the Department no longer collected restitution or court costs.

Records Retention

Ohio Rev. Code Section 149.351 (A) states "(a)ll records are the property of the public office concerned and shall not be removed, destroyed, mutilated, transferred, or otherwise damaged or disposed of, in whole or in part, except as provided by law or under the rules adopted by the records commissions provided for under sections 149.38 to 149.42 of the Revised Code ..." The Greene County Common Pleas Court Schedule of Record Retention and Destruction provides "original papers of probationers" shall be maintained for a period of 5 years after the probation is terminated.

⁴ In an administrative termination action, the Court grants release from probation for a variety of reasons including the expiration of the probation period or termination due to a new offense being committed.

Supplement to the Special Audit Report

Interviews with Department employees identified pink copies of receipts, voided receipts, probationer sign-in sheets, and adding machine tapes supporting monies collected were not maintained or destroyed in accordance with the records retention schedule adopted by the Common Pleas Court. During an interview with Ms. Simmons, she confirmed the Department was not following the established records retention schedule.

We recommend the Department review its current records retention schedule, update it as necessary, and provide it to all departmental employees. By doing so, employees will be aware of what records are to be maintained.

Management Comments

Department's Bank Account

The Department's bank account had not been reconciled since February 1990. We determined \$36,948 in probationers' payments had been deposited and not disbursed. Collected funds were due to banks, credit card companies, local businesses, governmental agencies and the Department. The fiscal officer indicated, in some instances, that she did not have a current address or did not realize the funds were due to the Department. The amounts should be disbursed as soon as a victim with a correct address is identified.

In addition, we identified \$17,783 in outstanding checks. Of the 314 checks on the outstanding check list, 177 checks were issued prior to January 1, 2002, to various individuals, governmental agencies, banks, and credit card companies.

We recommend the Department contact the various victims, including local businesses, banks, governments, and insurance/mortgage companies, and review the Pre-Sentence Investigation Reports to obtain a current address to disburse the funds. If the Department is unable to locate a current address, these funds and any other unidentified amounts should be submitted to the Unclaimed Monies Fund in accordance with Ohio Rev. Code provisions.

Computerized Case Files

The computerized case files contained incomplete information, such as vital statistics, offense, payments, victims' names, or probationers' name. In addition, we noted instances where payments collected by the Greene County Department of Jobs and Family Services⁵ ("Greene County DJFS") were recorded in the case notes of the Department's computerized case file. These payments should have been recorded as payments received and disbursed to reduce the restitution balance reported as owed by the probationer. This resulted in an incorrect balance being transferred to the Clerk of Courts for future collections. The computerized case file should reflect an accurate accounting of case activity.

We recommend the Department review all of the case files transferred to the Clerk of Court's Office and identify those with the Greene County DJFS as a victim. In those instances, the Department should review the case notes and receipts to recalculate the amount of restitution due. If necessary, a corrected balance should be forwarded to the Clerk of Courts. For those cases transferred with an undetermined victim or other incomplete information, the Department should update the information based on the case file and inform the Clerk of Courts' Office of any changes made to the case file.

Policy and Procedure Manual

The Department does not have a policy and procedure manual for the probation officers and/or fiscal officer to follow when recording information into the Department's computer system. In some cases, the Department's computer system did not include complete information on the probationer or whether the probationer was complying with reporting requirements.

We recommend the Department develop policies and procedures to provide guidance when creating a new case file and standardizing how the Department's computer system will be used. In addition, the Department should review its active computerized case files for accuracy and completeness of the information contained.

⁵ Formerly known as the Department of Human Services

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Termination of Probation

We identified seven case files where probationers were administratively terminated prior to or at the end of the court-ordered probation, even though restitution totaling \$8,507, and court fees totaling \$2,727, had not been paid. The Department does not have a policy in place to proactively monitor restitution and fine payments to ensure the amount due is paid prior to termination of the defendant's probation. As a result, probationers were removed from probation without paying their fees or restitution in full.

We recommend the Department develop procedures to ensure fees and restitution have been paid prior to the termination of a defendant's probation.

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Issue No. 2 – Review of Probation Department Deposit Tender

We obtained the supporting documentation for the daily deposits from May 1, 1998 through May 31, 1999⁶, and compared the supporting documentation to the receipts issued by the probation officers to verify the types of tender received were deposited intact.

Procedures

1. We issued a subpoena to obtain copies of deposit slips and supporting documentation from Key Bank to determine the amount and type of tender deposited into the Department's account.
2. We obtained a computerized file of the manual receipts issued by the probation officers to determine the amount received.
3. We compared the documentation obtained in Procedure No. 1 to the computerized receipt file obtained in Procedure No. 2 and verified whether collected tender was deposited in the form it was received.

Results

1. The Department made 42 deposits totaling \$135,366 from August 1, 1998 through February 28, 1999⁷.
2. The Department's computerized file includes 1,108 issued receipts⁸ totaling \$132,447, from August 1, 1998 through February 28, 1999.
3. The Department's computer system did not identify the type of tender received. As a result, each of the checks and money orders obtained from Key Bank was assigned to a receipt based on the information on the check or money order. If a defendant name and/or case number was not available, we assigned the check or money order to a receipt issued for the same amount.

The Department's deposits reflected \$2,919 more than the amount recorded in the computerized receipt file from August 1, 1998 through February 28, 1999. The \$2,919 included:

- 10 carbon copies of the manual receipts, totaling \$2,899 which were located but had been deleted from the computerized receipt file based on a court entry.
- One \$20 receipt was listed twice in the computerized receipt file.

We also noted the following:

- Employees cashed personal checks using the funds maintained in the safe.
- One probationer used a check to pay \$99; however, the receipt indicates only \$54 was received. We were unable to determine whether the \$45 variance was returned to the probationer in cash.
- Two money orders listed the payee as the probation officer instead of the Department.

⁶ In accordance with our Letter of Arrangement with the Judges, the period for Issue No. 2 was May 1, 1998 through May 31, 1999.

⁷ The specific probationer payment to which we referred in the background portion of our report was processed in November 1998. Our initial comparison of the types of tender received and deposited included three months before and after that payment (i.e., August 1, 1998 through February 28, 1999). On March 19, 2003, we met with the Judges and indicated that during that time, there were no discrepancies in the types of tender received and deposited. Since we were performing other audit procedures for the remaining months identified for this issue, the Judges requested we discontinue reconciling tender as a result of our findings.

⁸ We utilized the computerized receipt dates which are actually the dates the receipts were deposited, as opposed to the date revenues were received.

Supplement to the Special Audit Report

Issue No. 3 – Review of Probation Department Deposits and Selected Disbursements

We compared the total receipts issued by the probation officers for the Period to those receipts deposited into the Department's accounts and investigated significant variances.

Procedures

1. We issued a subpoena to obtain copies of deposit slips and supporting documentation from Key Bank to determine the amount deposited into the Department's account.
2. We obtained a computerized file of the manual receipts issued by the probation officers to determine the amount which the Department recorded as being received.
3. We compared the documentation obtained in Procedure No. 1 to the computerized receipt file obtained in Procedure No. 2 and verified whether the funds collected were deposited intact. In addition, we reviewed the manual receipts for irregularities. If a manual receipt was voided, we reviewed available documentation to ensure the receipt was voided for a valid reason. Any discrepancies identified were investigated.
4. We reviewed selected disbursements to determine whether the payee agreed to the computerized case file information.

Results

1. The Department made the following deposits for the Period:

Period	No. of Deposits	Total Deposit Amount
May 1998-December 1998	62	\$156,019
Calendar Year 1999	88	293,506
Calendar Year 2000	89	345,211
Calendar Year 2001	84	277,285
Calendar Year 2002	<u>71</u>	<u>321,807</u>
	<u>394</u>	<u>\$1,393,828</u>

2. Utilizing the computerized receipt file, the Department issued the following receipts during the Period:

Period	No. of Receipts⁹	Total Amount of Receipts Issued
May 1998-December 1998	1,700	\$154,709
Calendar Year 1999	2,259	288,102
Calendar Year 2000	2,850	345,645
Calendar Year 2001	2,952	277,688
Calendar Year 2002	<u>2,609</u>	<u>321,807</u>
	<u>12,370</u>	<u>\$1,387,951</u>

⁹ These numbers are approximate and are based on the following series: 1998 (30775-31977-Xenia Office; 497-Fairborn), 1999 (31978-33762-Xenia Office; 474-Fairborn), 2000 (33763-36192-Xenia Office; 420-Fairborn), 2001 (36193-38731-Xenia Office; 413 Fairborn), 2002 (38732-41100-Xenia Office; 241-Fairborn).

Supplement to the Special Audit Report

3. A comparison of receipts issued in Result No. 2 to each deposit in Result No. 1 resulted in a variance of \$5,877. The \$5,877 variance consists of:
- 35 manual receipts, totaling \$6,911, were deposited in the Department's bank account but were deleted from the computerized receipt file. Of these 35 receipts, eight were deleted based on an expungement order filed by the Court. There was no documentation to support why the remaining 27 were deleted from the system.
 - Two receipts, totaling \$118, were deposited into the Department's bank account and were posted as being received on behalf of the Greene County DJFS. However, we were unable to verify that the Greene County DJFS received the payments or whether the defendants' benefits had been reduced. We issued a management comment in Issue No. 1, to review Computerized Case Files with the Greene County DJFS included as a victim.
 - 11 receipts totaling, \$1,012, were recorded as received in the computerized receipt file even though the payment was deposited in the Greene County Clerk of Courts account.
 - Three receipts, totaling \$140, were recorded in the computerized receipt file twice.

In obtaining an explanation of the variance, we determined 48 of the above noted 51 variances caused gaps in the numerical receipt sequence in the computerized receipt file. As a result, we scanned the numerical sequence and identified an additional 606 gaps in the numerical sequence which consisted of:

- 15 receipts had an incorrect receipt number recorded in the computer system which did not agree to the actual receipt number.
- Three receipts from the Fairborn Office's triplicate receipt book could not be located.
- Three receipts were issued and not posted on the computer system. These receipts had "do not post" written on them. According to Ms. Simmons, these checks were written by the probationer directly to a service provider who performed an evaluation or lab testing. The Department later remits to the service provider by the Department upon receipt of an invoice. Therefore, the payments were not recorded in the Department's computer system.
- 121 receipts were voided. Of the 121 receipts, 58 receipts were replaced with another receipt to the defendant, 52 receipts were not reissued, and we were unable to obtain sufficient explanation as to why the remaining 11 receipts were voided and not reissued.
- 166 receipts from the Fairborn Office were not used and all three copies were located at the Department.
- 298 Fairborn Office receipts totaling \$23,257, related to 88 cases, were issued by Rochele Burnette; however, they were not deposited into the Department's bank account. During interviews with Ms. Burnette on January 29 and 30, 2004, she stated that she used two different receipt books at the same time; that she did not date receipts issued; and that copies of undeposited receipts were issued by her. Therefore, we have issued a finding for recovery for public monies collected but unaccounted for against Rochele Burnette, probation officer, and her bonding company, Western Surety Company, jointly and severally.

Supplement to the Special Audit Report

4. We compared the payees listed on 1,925 checks issued to various vendors which were listed as victims in the computerized case file with no exceptions. The payees reviewed included banks, insurance companies, credit card companies, and governmental entities,

Finding for Recovery

We identified 298 receipts totaling \$23,257 which were issued by Rochele Burnette, probation officer, assigned to the Fairborn Satellite Office. These receipts were not deposited into the Department's bank account. During interviews with Ms. Burnette on January 29 and 30, 2004, she stated that she used two different receipt books at the same time and did not date the receipts she issued. Additionally, Ms. Burnette confirmed that copies of undeposited receipts were issued by her.

In accordance with the foregoing facts, and pursuant to Ohio Rev. Code Section 117.28, a finding for recovery for public monies collected but unaccounted for is hereby issued against Rochele Burnette, probation officer, and Western Surety Company, her bonding company, jointly and severally, in the amount of \$23,257, and in favor of the Greene County Adult Probation Department.



**Auditor of State
Betty Montgomery**

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GREENE COUNTY ADULT PROBATION DEPARTMENT

GREENE 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
APRIL 20, 2004**