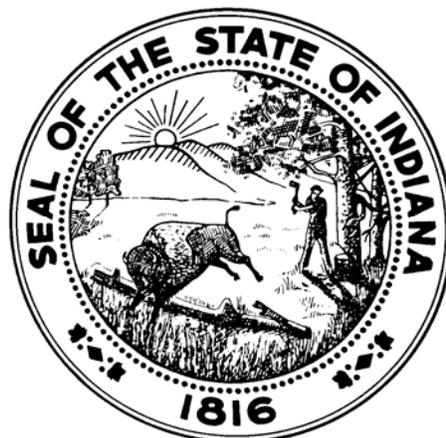


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF  
COUNTY PROSECUTING ATTORNEY  
CLAY COUNTY, INDIANA  
January 1, 2005 to December 31, 2005



**FILED**  
09/14/2006



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Bank Account Reconciliations .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	David O. Thomas B. Lee Reberger	01-01-05 to 01-09-05 01-10-05 to 12-31-06
President of the County Council	Warren Stevenson Larry Moss	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	David Parr Charles Brown	01-01-05 to 12-31-05 01-01-06 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2765

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CLAY COUNTY

We have examined the records of the County Prosecuting Attorney for the period from January 1, 2005 to December 31, 2005, 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 Clay County for the year 2005.

STATE BOARD OF ACCOUNTS

August 7, 2006

COUNTY PROSECUTING ATTORNEY  
CLAY COUNTY  
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Check Deception fund balance to the bank account balance in 2005 were not presented for audit.

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."

COUNTY PROSECUTING ATTORNEY  
CLAY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2006, with B. Lee Reberger, Prosecuting Attorney. The official concurred with our audit finding.