

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

AUDIT REPORT
OF
COUNTY PROSECUTING ATTORNEY
JACKSON COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
09/11/2007

TABLE OF CONTENTS

| <u>Description</u> | <u>Page</u> |
|------------------------------------|-------------|
| County Officials | 2 |
| Transmittal Letter | 3 |
| Audit Results and Comments: | |
| Condition of Records | 4 |
| Bank Account Reconciliations | 4 |
| Prescribed Forms | 4 |
| Exit Conference | 5 |

COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--|--|
| Prosecuting Attorney | Stephen S. Pierson Richard W. Poynter | 01-01-03 to 12-31-06 01-01-07 to 12-31-10 |
| President of the County Council | Richard A. Brackemyre Charles Murphy | 01-01-06 to 12-31-06 01-01-07 to 12-31-07 |
| President of the Board of County Commissioners | Gary Darlage | 01-01-06 to 12-31-07 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

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

TO: THE OFFICIALS OF JACKSON COUNTY

We have audited the records of the County Prosecuting Attorney for the period from January 1, 2006 to December 31, 2006, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jackson County for the year 2006.

STATE BOARD OF ACCOUNTS

August 2, 2007

COUNTY PROSECUTING ATTORNEY
JACKSON COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS

Financial records presented for audit were incomplete and not reflective of the activity of the Prosecutor Bad Check Fund. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions. Furthermore, the balance in the fund consisted of various amounts as a result of incorrect payments to clients of the program.

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 Counties of Indiana, Chapter 1)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit or were incorrect.

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

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use, Ledger of Receipts, Disbursements and Balances (General Form 358) and Receipt (General Form 352).

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY PROSECUTING ATTORNEY
JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2007, with Richard W. Poynter, Prosecuting Attorney. The official concurred with our audit findings.

The contents of this report were also discussed on August 2, 2007, with Gary Darlage, President of the Board of County Commissioners, and Charles Murphy, President of the County Council.