

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

EXAMINATION REPORT
OF
COUNTY PROSECUTING ATTORNEY
TIPTON COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
11/27/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Condition of Records and Reconcilements.....	4
Exit Conference.....	5

OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Prosecuting Attorney	Jay Rich	01-01-03 to 12-31-10
President of the Board of County Commissioners	Tom E. Dolezal Monty Henderson	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	J. Richard Henderson Phillip (Brad) Nichols	01-01-04 to 12-31-06 01-01-07 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

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

We have examined the records of the County Prosecuting Attorney for the period 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Tipton County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

COUNTY PROSECUTING ATTORNEY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS AND RECONCILEMENTS

The following deficiencies relating to the recordkeeping for the Prosecuting Attorney's bad check fund were:

1. A control ledger was not maintained.
2. A subsidiary ledger was not properly maintained.
3. A reconciliation for December 31, 2006, was not completed.

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, 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, Chapter 1)

COUNTY PROSECUTING ATTORNEY
EXIT CONFERENCE

The contents of this report were discussed on October 4, 2007, with Jay Rich, County Prosecuting Attorney. The official concurred with our finding.