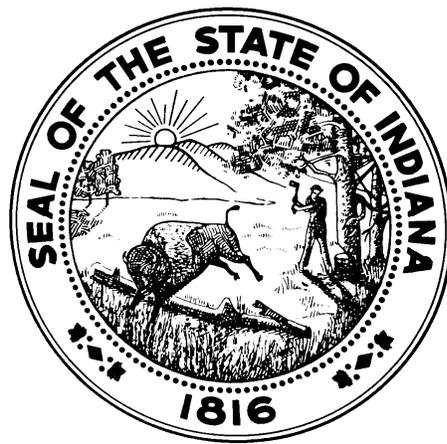


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

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



FILED
12/28/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Unclaimed Property	4
Cash Necessary to Balance, Bank Reconciliations.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Carl Salzmann Chris Gaal	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Sophia Travis Michael Woods	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Joyce B. Poling Iris Kiesling	01-01-06 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

TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the 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 Monroe County for the year 2006.

STATE BOARD OF ACCOUNTS

October 20, 2007

PROSECUTING ATTORNEY
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

UNCLAIMED PROPERTY

The Check Deception Fund has \$31,106.34 in old outstanding checks which are over two years old.

Indiana Code 5-11-10.5.2 states in part: "All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account indicated a cash necessary to balance of \$3,611.23. This was corrected in November 2007.

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)

PROSECUTING ATTORNEY
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 12, 2007, with Chris Gaal, County Prosecutor; Robert C. Miller, Chief Deputy Prosecutor; Shannon C. Young, Director Check Deception; and Beth Hamblin, Administrative Assistant.

The contents of this report were also discussed on December 12, 2007, with Carl Salzmann, prior Prosecutor, by phone.