

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

AUDIT REPORT

OF

PROSECUTING ATTORNEY

PARKE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

08/25/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Steve A. Cvengros	01-01-07 to 12-31-10
President of the County Council	Dale E. Gerrish James A. Rahn	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	George Nicholas	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PARKE COUNTY

We have audited the records of the Prosecuting Attorney for the period from January 1, 2007 to December 31, 2007, 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 Parke County for the year 2007.

STATE BOARD OF ACCOUNTS

June 12, 2008

PROSECUTING ATTORNEY
PARKE COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of audit:

Bank reconcilements provided were not properly completed. The Bookkeeper would check off the items that cleared each month, but not take into account outstanding items. She would alter the ledger running balance to force the bank balance to match the ledger (to adjust for old outstanding items). The monthly check written to the Auditor would be posted in the month prior to the month in which it was written and checks that did not clear would be posted in the following month. This resulted in transactions being reported in the wrong month creating an inaccurate month end balance. Adjustments were made to properly reflect the December 31, 2007, balance in the audit report.

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."

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)

The unit was cited in the prior audit report for not reconciling or keeping a running balance.

PROSECUTING ATTORNEY
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2008, with Steve A. Cvengros, Prosecuting Attorney; Gina Sunderman, Office Administrator; James A. Rahn, President of the County Council; George Nicholas, President of the Board of County Commissioners; and Diana Hazlett, Auditor. The official response has been made a part of this report and may be found on page 6.

OFFICE OF PROSECUTOR

68th JUDICIAL CIRCUIT



STEVE A. CVENGROS
PROSECUTING ATTORNEY

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June 13, 2008

**OFFICIAL RESPONSE
OF PARKE COUNTY
PROSECUTOR'S OFFICE**

State Board of Accounts
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

Our procedures have been changed pursuant to the Field Examiner's requests and to her satisfaction.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Cvengros".

Steve Cvengros,
Prosecuting Attorney

SC/gks