

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

AUDIT REPORT
OF
PROSECUTING ATTORNEY
ORANGE COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
10/28/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Ordinance Allowing Disbursements Without Approval of Claims	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Kelly Minton	01-01-07 to 12-31-10
President of the Board of County Commissioners	James L. Springer Donald R. Crockett	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Greg A. Farlow Alan Waynick	01-01-07 to 12-31-07 01-01-08 to 12-31-08



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 ORANGE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Orange County for the year 2007.

STATE BOARD OF ACCOUNTS

October 7, 2008

PROSECUTING ATTORNEY
ORANGE COUNTY
AUDIT RESULT AND COMMENT

ORDINANCE ALLOWING DISBURSEMENTS WITHOUT APPROVAL OF CLAIMS

The Board of County Commissioners passed Ordinance Number 89-4 allowing the Prosecutor's Drug Investigation Fund to have a checking account not to exceed \$5,000. Per the ordinance, disbursements from the checking account were to be made in accordance with the procedures, guidelines, rules and regulations adopted by the office of the Prosecuting Attorney and were not required to have approval of the governing body. The \$7,584.12 which was disbursed from the checking account during 2007 was in accordance with Ordinance Number 89-4. However, Ordinance Number 89-4 was not in compliance with Indiana Code 5-11-10-2(a).

Indiana Code 5-11-10-2(a) states: "Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

The County Bulletin and Uniform Compliance Guidelines, Volume 332, dated April 2001 details the proper procedures for handling buy money. The procedures are:

- (1) Under IC 36-1-3 an ordinance be passed allowing this type of program and associated expenditures;
- (2) An appropriation for such purpose be provided in the manner authorized by state statutes;
- (3) Petty cash fund procedures are followed as authorized by IC 36-1-8-3; and
- (4) A minimum documentation procedure to be followed, similar to either:
 - (a) Guidelines for Confidential Expenditures, Appendix J, Indiana Criminal Justice Planning Agency Financial Guide; or
 - (b) Guidelines for Withdrawal of Money and Reporting Procedures of Enforcement Aid Fund Moneys, Indiana State Police Department.

PROSECUTING ATTORNEY
ORANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2008, with Kelly Minton, Prosecuting Attorney; Donald R. Crockett, President of the Board of County Commissioners; and Alan Waynick, President of the County Council.