

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

AUDIT REPORT  
OF  
COUNTY PROSECUTOR  
JOHNSON COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
11/24/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	Lance Hamner	01-01-07 to 12-31-08
President of the County Council	John L. Price Josh McCarty	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	R.J. McConnell Mitchael Ripley Thomas Kite	01-01-07 to 05-20-07 05-21-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Prosecutor 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 Johnson County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

COUNTY PROSECUTOR  
JOHNSON COUNTY  
AUDIT RESULTS AND COMMENTS

SPECIAL TESTS AND PROVISIONS CFDA No. 93.563

Johnson County, in conjunction with the Indiana Department of Children's Services, accounts for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS). The County accounts for both IV-D and non IV-D cases on ISETS. During our review of child support case files and case balances, we noted several case balances which were not correct or could not be verified to child support case file documentation. In most cases, these were child support cases which were currently identified as non IV-D cases. Some of the errors included data conversion errors from the original implementation of the ISETS system, duplicate cases, and other errors which had not been corrected by the Child Support staff.

45 CRF section 303.6 states in part: "Enforcement of support obligations. For all cases referred to the IV-D agency or applying for services under Sec. 302.33 in which the obligation to support and the amount of the obligation have been established, the IV-D agency must maintain and use an effective system for: (a) Monitoring compliance with the support obligation; . . ."

45 CRF section 303.11 states in part: "Case closure criteria. (a) The IV-D agency shall establish a system for case closure. (b) In order to be eligible for closure, the case must meet at least one of the following criteria: (1) There is no longer a current support order and arrearages are under \$500 or unenforceable under State law; (2) The noncustodial parent or putative father is deceased and no further action, including a levy against the estate, can be taken; (3) Paternity cannot be established because: (i) The child is at least 18 years old and action to establish paternity is barred by a statute of limitations which meets the requirements of § 302.70(a)(5) of this chapter; . . ."

The existence of incorrect child support case balances could lead to erroneous attempts to enforce these obligations.

We recommended that the Prosecutor's Child Support staff review the case balances and make the appropriate adjustments to ensure that the case balances are correct.

COLLECTION OF AMOUNTS DUE

We noted 12 out of 12 monthly reimbursements for federal Title IV-D funds were not submitted in a timely manner. One claim, for March of 2007 expenses reimbursed by Title IV-D funds, was not submitted for payment until it was requested for audit on May 14, 2008. The reimbursement amount was \$18,994.60.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Clerks of the Circuit Courts of Indiana, Chapter 13)

COUNTY PROSECUTOR  
JOHNSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Michelle Murray, Office Administrator; Joseph D. Gaunt, Deputy Prosecuting Attorney; Josh McCarty, President of the County Council; and Janice D. Richhart, County Auditor. The officials concurred with our audit findings.