

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

AUDIT REPORT

OF

PROSECUTING ATTORNEY

BROWN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**  
12/12/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	James R. Oliver	01-01-07 to 12-31-10
President of the County Council	David Critser	01-01-07 to 12-31-08
President of the Board of County Commissioners	Stephanie R. Yager	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF BROWN 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 Brown County for the year 2007.

STATE BOARD OF ACCOUNTS

November 24, 2008

PROSECUTING ATTORNEY  
BROWN COUNTY  
AUDIT RESULT AND COMMENT

REPORTS OF COLLECTION FILED DELINQUENT

Reports of Collection filed by the Prosecutor's office with the County Auditor were received delinquent. The required reports and remittances were provided to the County Auditor up to two months after the collections were received for bad check fees.

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)

PROSECUTING ATTORNEY  
BROWN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 24, 2008, with Stephanie R. Yager, President of the Board of County Commissioners; David Critser, President of the County Council; and James R. Oliver, Prosecuting Attorney.

The contents of this report were also discussed on November 24, 2008, with Bill Austin, County Commissioner.