

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

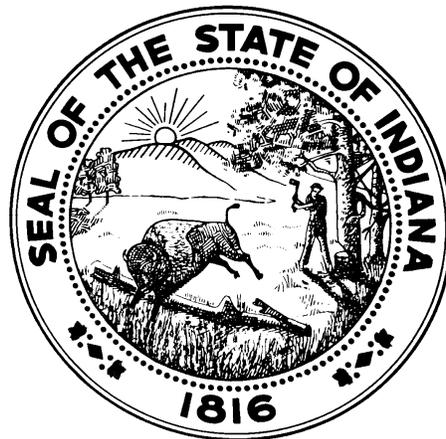
AUDIT REPORT

OF

COUNTY PROSECUTOR

BOONE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/28/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	Todd Meyer	01-01-07 to 12-31-12
President of the County Council	Steven Jacob	01-01-08 to 12-31-09
President of the Board of County Commissioners	Harold "Huck" Lewis Marc Applegate	01-01-08 to 05-23-09 05-24-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF BOONE COUNTY

We have audited the records of the County Prosecutor for the period from January 1, 2008 to December 31, 2008, 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 Boone County for the year 2008.

STATE BOARD OF ACCOUNTS

September 2, 2009

COUNTY PROSECUTOR  
BOONE COUNTY  
AUDIT RESULTS AND COMMENTS

BANK RECONCILIATIONS

The Prosecutor's office maintains a separate bank account for the collection of monies to repay merchants for checks written on accounts with insufficient funds. Comprehensive monthly bank reconciliations were not performed for this account for most of 2008. An accurate listing of the outstanding checks was not provided as of December 31, 2008.

IC 5-13-6-1(e) states: "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."

COLLECTION OF PRE-TRIAL DIVERSION FEES

The Prosecutor's Office collects Pre-Trial Diversion Fees from payors. These fees are then remitted to the Clerk of Circuit Court for deposit.

IC 33-39-1-8 provides that these fees must be paid by the program participant directly to the County Clerk.

REPORTS OF COLLECTION FILED DELINQUENT

The Prosecutor's office collects monies for the repayment to merchants for checks written on accounts with insufficient funds. Service fees are collected in addition to the face value of the insufficient check amount. Deposits are made into a separate bank account for the Prosecutor's office. The service fees for the bad check program should be remitted to the County Auditor monthly. On more than one occasion the required Report of Collections was submitted to the County Auditor up to two months after the collections were received by the Prosecutor's Office.

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)

COUNTY PROSECUTOR  
BOONE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 2, 2009, with Todd Meyer, Prosecutor.