

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

AUDIT REPORT
OF
COUNTY PROSECUTOR
HOWARD COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
07/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	James Fleming	01-01-07 to 12-31-10
President of the County Council	Richard Miller	01-01-09 to 12-31-10
President of the Board of County Commissioners	David Trine	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the County Prosecutor for the period from January 1, 2009 to December 31, 2009, 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 Howard County for the year 2009.

STATE BOARD OF ACCOUNTS

March 17, 2009

COUNTY PROSECUTOR
HOWARD COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

ISETS CASE BALANCES

Howard County, in conjunction with the Indiana Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during 2009. The following deficiency was identified:

Balances of child support cases included errors resulting from data conversion, information not recorded during the time period from data conversion to system implementation, computer application processing errors and user errors. The errors are currently being corrected on a case by case basis as they are identified.

45 CFR section 303.6 states in part:

"Enforcement of support obligations. For all cases referred to the IV-D agency or applying for services under § 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 CFR section 303.11 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. . . ."

COUNTY PROSECUTOR
HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 23, 2010, with James Fleming, Prosecutor; and Paige Kaufman, Administrative Coordinator. The official response has been made a part of this report and may be found on page 6.



JAMES R. FLEMING
PROSECUTING ATTORNEY
HOWARD COUNTY, INDIANA
62ND JUDICIAL CIRCUIT

March 23, 2010

OFFICIALS RESPONSE
Corrective Action Plan

Finding 2009-2, Special Tests and Provisions

Federal Agency: U.S. Department of Health and Human Services
Federal Program: Child Support Program
CFDA Number: 93.563
Federal Award No: N/A
Pass-Through Entity: Indiana Department of Child Services
Auditee Contact Person: James R. Fleming
Contact Person Title: Prosecutor, Howard County
Contact Phone Number: (765) 456-2230

The purpose of this communication is to provide an update regarding the ongoing corrective action plan for Howard County's Title IV-D Child Support Program.

To the extent that the balance finding of the audit does not match up with the State Board of Accounts is due to the individual case balances and information that was input into the computer originally by an outside agency provided by the State was incorrect.

Howard County Title IV-D Child Support Program continues to strive to make every effort to comply with the federally mandated standards for data reliability. The IV-D Child Support office is required to maintain accurate and updated case activity and court order information with the ISETS database in order to meet the federal standard for 95% accuracy.

Our plan for corrective action is on an individual case by case basis. We will review each case, input information as far as court orders and participant data, correct account balances and make sure they are current.

Sincerely,

James R. Fleming
Prosecutor, Howard County
62nd Judicial Circuit

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