

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

AUDIT REPORT

OF

PROSECUTING ATTORNEY

MADISON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/03/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Thomas Broderick Jr.	01-01-09 to 12-31-12
President of the County Council	Bill Savage	01-01-09 to 12-31-10
President of the Board of County Commissioners	Paul Wilson	01-01-09 to 12-31-10



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 MADISON COUNTY

We have audited the records of the Prosecuting Attorney 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Madison County for the year 2009.

STATE BOARD OF ACCOUNTS

August 5, 2010

PROSECUTING ATTORNEY
MADISON COUNTY
AUDIT RESULT AND COMMENT

ISETS SUBACCOUNT BALANCES

Fourteen of the thirty child support cases reviewed had inaccurate subaccount balances, when compared to the subaccount balances at the State level.

Our review identified that one case was overstated at the State level while one case was closed at the County level but still open at the State level. Two cases were misclassified by the State during data conversion. One case file was not provided for audit. Lastly, there were ten other cases in which the subaccount balances at the State level did not agree with the subaccount balances at the County level.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

PROSECUTING ATTORNEY
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2010, with Thomas Broderick Jr., Prosecuting Attorney; Linda Meyers, Office Manager; and Jeff Uchino, Title IVD Prosecutor. The official response has been made a part of this report and may be found on page(s).