

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

AUDIT REPORT
OF
PROSECUTING ATTORNEY
CLARK COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED

01/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Steven D. Stewart	01-01-07 to 12-31-10
President of the County Council	David Abbott Jack Coffman	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	M. Edward Meyer	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the Prosecuting Attorney for the period from January 1, 200, 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 Clark County for the year 2009.

STATE BOARD OF ACCOUNTS

August 17, 2009

PROSECUTING ATTORNEY
CLARK COUNTY
AUDIT RESULT AND COMMENT

ACCOUNTING SYSTEM WEAKNESS

Clark County, in conjunction with the Indiana Department of Child Services, 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.

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 of Indiana, Chapter 1)

PROSECUTING ATTORNEY
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2010, with Steven D. Stewart, Prosecuting Attorney. The official response has been made a part of this report and may be found on page 6.

The content of this report were also discussed on September 30, 2010, with M. Edward Meyer, President of the Board of County Commissioners, and Jack Coffman, President of the County Council.



OFFICE OF THE PROSECUTING ATTORNEY

STEVEN D. STEWART

PROSECUTING ATTORNEY, 4TH JUDICIAL DISTRICT
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215 COUNTY GOVERNMENT BUILDING
JEFFERSONVILLE, IN 47130

CRIMINAL DIVISION
(812) 285-6264/FAX (812) 285-6259

CHILD SUPPORT DIVISION
(812) 285-6261/FAX (812) 285-6259

August 19, 2010

Indiana State Board of Accounts
320 West Washington Street, Room E418
Indianapolis, IN 46204

Re: Corrective Action Plan

Please accept this letter as the corrective action plan for the below referenced finding noted in the 2009 Audit Report for the Clark County Child Support Division relating to ISETS.

Contact Person: Andrew Steele, Deputy Prosecutor
Title: Director, Child Support Division
Phone: (812) 285-6264
Expected Completion Date: December 31, 2010.

During 2009 the Clark County Office of the Prosecuting Attorney, Child Support Division, has maintained a policy of mandatory training and retraining of all caseworkers, stressing the importance of entering and maintaining accurate account balances in the Indiana Support Enforcement Tracking System (ISETS) and in Court files. The process of updating and correcting case balances is an ongoing priority. The difficulty of doing so is compounded by the high volume of cases (over 6,000), the likelihood that incorrect information was entered many years ago, and the recognition that in many cases the balances have been adjusted by other state and local agencies.

The Child Support Division will continue to give the highest priority to entering and maintaining accurate account balances in the ISETS System.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven D. Stewart".

Steven D. Stewart
Prosecuting Attorney