

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

AUDIT REPORT  
OF  
COUNTY PROSECUTING ATTORNEY  
HOWARD COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
08/04/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result(s) and Comment(s): Deposits .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	James R. Fleming Mark McCann	01-01-95 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Richard Miller	01-01-10 to 12-31-11
President of the Board of County Commissioners	David Trine Tyler Moore	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the County Prosecuting Attorney for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Howard County for the year 2010.

STATE BOARD OF ACCOUNTS

June 8, 2011

COUNTY PROSECUTING ATTORNEY  
HOWARD COUNTY  
AUDIT RESULT(S) AND COMMENT(S)

***DEPOSITS***

As stated in the prior Report B37223, there were numerous instances of receipts deposited later than the next business day.

Indiana Code 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. . . ."

COUNTY PROSECUTING ATTORNEY  
HOWARD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 8, 2011, with Ann Wells, Auditor; Tyler Moore, President of the Board of County Commissioners; Richard Miller, President of the County Council; and Paige Kaufman, Administrative Coordinator with the Prosecutor's Office. The officials concurred with our audit finding.