

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

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



FILED

10/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Thomas E. Wilson Michael W. Hess	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	William Booth	01-01-10 to 12-31-11
President of the Board of County Commissioners	F. Mayo Sanders Ronald Smith	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STEUBEN 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 Results and Comments. The financial transactions of this office are reflected in the Annual Financial Report of Steuben County for the year 2010.

STATE BOARD OF ACCOUNTS

July 28, 2011

COUNTY PROSECUTING ATTORNEY
STEUBEN COUNTY
AUDIT RESULTS AND COMMENTS

OLD OUTSTANDING CHECKS

Our review of the bank reconciliation as of December 31, 2010, revealed checks outstanding in excess of two years.

Indiana Code 5-11-10.5-2 states in part:

"All warrants or checks drawn upon public funds of a political subdivision that are outstanding and unpaid for a period of two (2) or more years as of the last day of December of each year are void."

Indiana Code 5-11-10.5-3 states:

"Not later than March 1 of each year, the treasurer of each political subdivision shall prepare or cause to be prepared a list in triplicate of all warrants or checks that have been outstanding for a period of two (2) or more years as of December 31 of the preceding year. The original copy of each list shall be filed with the board: (1) of finance of the political subdivision; or (2) the fiscal body of a city or town. The duplicate copy shall be transmitted to the disbursing officer of the political subdivision. The triplicate copy of each list shall be filed in the office of the treasurer of the political subdivision. If the treasurer serves also as the disbursing officer of the political subdivision, only two (2) copies of each list need be prepared or caused to be prepared by the treasurer."

Indiana Code 5-11-10.5-5 states:

"(a) Upon the preparation and transmission of the copies of the list of the outstanding warrants or checks, the treasurer of the political subdivision shall enter the amounts so listed as a receipt into the fund or funds from which they were originally drawn and shall also remove the warrants or checks from the record of outstanding warrants or checks.

(b) If the disbursing officer does not serve also as treasurer of the political subdivision, the disbursing officer shall also enter the amounts so listed as a receipt into the fund or funds from which the warrants or checks were originally drawn. If the fund from which the warrant or check was originally drawn is not in existence, or cannot be ascertained, the amount of the outstanding warrant or check shall be receipted into the general fund of the political subdivision."

OLD TRUST ITEMS

Our review of trust items on hand revealed that many accounts have been held for several years (some as far back as 1989 for "dormant accounts").

Indiana Code 32-34-1-20 (c)(7) states:

"For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

COUNTY PROSECUTING ATTORNEY
STEUBEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 28, 2011, with Michael W. Hess, Prosecutor, and Janet Stalf, Investigator.