

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

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



FILED
11/01/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Thomas Broderick, Jr. Rodney Cummings	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Bill Savage Larry Crenshaw	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Paul Wilson John Richwine	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 MADISON COUNTY

We have audited the records of the 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 Report of Madison County for the year 2010.

STATE BOARD OF ACCOUNTS

October 4, 2011

COUNTY PROSECUTING ATTORNEY
MADISON COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not in use by the Prosecuting Attorney's office for the deferred prosecution program: Form 351, General Receipt, and Form 315, General Ledger.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 7)

DEPOSITS

The Prosecuting Attorney's office did not remit deferral program cost, fees, and collections from October 15, 2010 to December 23, 2010, until December 23, 2010. A total of \$22,634 was remitted on that date.

Additionally, during 2011, 33 money orders and 2 checks which had not been deposited were discovered in client files, totaling \$3,249.50. The Prosecuting Attorney's office attempted to collect on the money orders and checks; however, many were stale-dated resulting in loss of funds to various agencies and one individual. The Prosecuting Attorney's office was able to collect \$2,649.50 of the original amount of checks and money orders. Additionally, they are pursuing the original charges on four of the cases, with original payments totaling \$457, equating to an overall loss to the local agencies and one individual in the amount of \$143. The following agencies received reduced remittances due to the stale-dated money orders:

City of Anderson Court	\$	14.00
Edgewood Court		7.00
Madison County Court		34.00
Pendleton Court		61.50
One individual		<u>26.50</u>
Total loss	\$	<u>143.00</u>

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
MADISON COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Indiana Code 33-37-4-2(e) states in part:

"Instead of the infraction or ordinance violation costs fee prescribed by subsection (a), except for the automated record keeping fee (IC 33-37-5-21), the clerk shall collect a deferral program fee if an agreement between a prosecuting attorney or an attorney for a municipal corporation and the person charged with a violation entered into under IC 34-28-5-1 (or IC 34-4-32-1 before its repeal) requires payment of those fees by the person charged with the violation."

Governmental units have responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Uniform and Compliance Guidelines for Counties of Indiana, Chapter 1)

Funds misappropriated, diverted or unaccounted for through malfeasance, misfeasance, or nonfeasance in office of any officer or employee may be the personal obligation of the responsible officer or employee. (Uniform and Compliance Guidelines for Counties of Indiana, Chapter 1)

We requested that the County continue to pursue the collection of the payments. If unsuccessful, the County needs to request the uncollected amount from the responsible official, former Prosecuting Attorney, Thomas Broderick, Jr.

OVERDRAWN FUND BALANCES

The Adult Protective Services Fund was overdrawn as of December 31, 2010. This fund accounts for reimbursements and expenses of the adult protective services program. The fund receives monthly reimbursements of expenses from the State of Indiana; however, the amount the fund was overdrawn at December 31, 2010, was an average of more than four months' reimbursements.

The fund balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY PROSECUTING ATTORNEY
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 4, 2011, with Rodney Cummings, Prosecuting Attorney, and Nancy Reed, Office Manager.

Attempts were made to contact former Prosecuting Attorney, Thomas Broderick, Jr., to discuss the contents of this report. However, those attempts were unsuccessful.