

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

EXAMINATION REPORT  
OF  
PROSECUTING ATTORNEY  
TIPTON COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**

11/03/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	Jay Rich	01-01-07 to 12-31-14
President of the County Council	Brad Nichols Madonna Alderson	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Ken Ziegler Mike Cline	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 TIPTON COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Tipton County for the year 2010.

STATE BOARD OF ACCOUNTS

August 2, 2011

PROSECUTING ATTORNEY  
TIPTON COUNTY  
EXAMINATION RESULTS AND COMMENTS

***DEPOSITS***

As stated in the prior Report B37987, in numerous instances, receipts were deposited later than the next business day. Ten receipts, issued between January 5 and January 22, were deposited at the bank in delays ranging from 4 to 14 days. In addition, ten receipts, issued between July 12 and August 9, were deposited in delays ranging from 2 to 21 days.

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. . . ."

***BANK ACCOUNT RECONCILIATIONS***

Depository reconciliations of the fund balances to the bank account balances were not presented for examination.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

PROSECUTING ATTORNEY  
TIPTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2011, with Sherry Bush, Bad Check Coordinator.

The contents of this report were discussed on September 20, 2011, with Mike Cline, President of the Board of County Commissioners, and Madonna Alderson, President of the County Council. The officials concurred with our examination findings.