

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

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



FILED
03/20/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Accounting System Weakness	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Steven D. Stewart	01-01-07 to 12-31-14
President of the County Council	Jack Coffman Kevin Vissing Barbara Hollis	01-01-10 to 12-31-10 01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	M. Edward Meyer Les Young	01-01-10 to 12-31-11 01-01-12 to 12-31-12



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, 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2010.

STATE BOARD OF ACCOUNTS

July 22, 2011

PROSECUTING ATTORNEY
CLARK COUNTY
AUDIT RESULT AND COMMENT

ACCOUNTING SYSTEM WEAKNESS

Clark County, in conjunction with the Indiana Family and Social Services Administration, accounted for child support collections and payments through the Indiana Support Enforcement Tracking System (ISETS) during the year 2010. The following deficiency was identified:

Balances of child support cases include 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)

A similar comment was made in prior Report B38292.

PROSECUTING ATTORNEY
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2011, with Steven D. Stewart, Prosecuting Attorney, and Andrew O. Steele, Deputy Prosecuting Attorney.

The contents of this report were discussed on December 13, 2011, with Barbara Hollis, President of the County Council.

The contents of this report were discussed on December 19, 2011 with M. Edward Meyer, former President of the Board of County Commissioners.