

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

AUDIT REPORT
OF
COUNTY PROSECUTING ATTORNEY
CLAY COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/24/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Bank Account Reconciliations	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Prosecuting Attorney	B. Lee Reberger	01-10-05 to 12-31-14
President of the Board of County Commissioners	Charles Brown	01-01-11 to 12-31-12
President of the County Council	Michael D. McCullough	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLAY COUNTY

We have audited the records of the County Prosecuting Attorney for the period from January 1, 2011 to December 31, 2011, 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 Clay County for the year 2011.

STATE BOARD OF ACCOUNTS

March 13, 2012

COUNTY PROSECUTING ATTORNEY
CLAY COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations presented for 2011 of the fund balances to the bank account balances were incorrect. We determined that at December 31, 2011, the fund balances were less than the bank balance by \$251.96.

Indiana Code 5-13-6-1(e) states in part: "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."

COUNTY PROSECUTING ATTORNEY
CLAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 13, 2012, with B. Lee Reberger, County Prosecuting Attorney. The official concurred with our audit finding.