

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

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



FILED
07/27/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Mark McCann	01-01-11 to 12-31-14
President of the County Council	Richard Miller	01-01-11 to 12-31-12
President of the Board of County Commissioners	Tyler Moore	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HOWARD COUNTY

We have audited the records of the 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 Howard County for the year 2011.

STATE BOARD OF ACCOUNTS

May 14, 2012

COUNTY PROSECUTING ATTORNEY
HOWARD COUNTY
AUDIT RESULT AND COMMENT

DEPOSITS

As stated in the prior Report B38966, there were numerous instances of receipts deposited later than the next business day. Of the receipts tested, 7 were held 20 days or longer before being deposited.

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
HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 1, 2012, with Paige Kaufman, Administrative Coordinator with the Prosecutor's Office. The official concurred with our audit finding.

The contents of this report were also discussed on May 14, 2012, with Ann Wells, County Auditor; Tyler Moore, President of the Board of County Commissioners; and Richard Miller, President of the County Council.