

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, 2011 to December 31, 2011



FILED
09/05/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Rodney Cummings	01-01-11 to 12-31-14
President of the County Council	Larry Crenshaw William Michael Phipps	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	John Richwine	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MADISON 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 Madison County for the year 2011.

STATE BOARD OF ACCOUNTS

July 10, 2012

COUNTY PROSECUTING ATTORNEY
MADISON COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF PRE-TRIAL DIVERSION FEE

The Prosecuting Attorney's Office collects pre-trial diversion fees instead of requiring clients to remit these fees to the Clerk. Money orders made out to various referring courts for pre-trial diversion fees are collected in the Prosecuting Attorney's Office and then delivered to the referring courts. As similarly stated in prior report B39655, approved or prescribed receipt forms are not issued to the client for these money orders. At times, the client has the money order made out to Madison County. When this happens, the Prosecuting Attorney's office remits the collection to the Auditor's Office to be quietused to the Pre-Trial Diversion Fund. An internally designed electronic receipt which is not prenumbered and was not submitted to the State Board of Accounts for approval is issued to clients for all receipts, rather than the prescribed Form 351, General Receipt.

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."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Uniform and Compliance Guidelines Manual for Indiana Counties, Chapter 1)

COUNTY PROSECUTING ATTORNEY
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2012, with Rodney Cummings, Prosecuting Attorney; Nancy Reed, Office Administrator; and Hannah Mercer Dillman, Diversion Program Director.