

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

EXAMINATION REPORT
OF
COUNTY PROSECUTOR
CARROLL COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
09/06/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	Robert Ives	01-01-11 to 12-31-14
President of the County Council	Ann Brown James Hancock	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Patrick Clawson	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CARROLL COUNTY

We have examined the records of the County Prosecutor 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Carroll County for the year 2011.

STATE BOARD OF ACCOUNTS

July 26, 2012

COUNTY PROSECUTOR
CARROLL COUNTY
EXAMINATION RESULTS AND COMMENT

COMPENSATION AND BENEFITS

Diane Kelly, Clerical Prosecutor, received \$3,566.80 and \$1,699.20 of compensation in 2011 and 2012 respectively. These payments were not included in the payroll system or included in the salary ordinance.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manuals for Counties Chapter 5)

COUNTY PROSECUTOR
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2012, with James Hancock, President of the County Council, and Patrick Clawson, President of the Board of County Commissioners. The officials concurred with our examination finding.

The contents of this report were discussed on July 26, 2012, with Robert Ives, Prosecutor.