

B41834

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

EXAMINATION REPORT
OF
COUNTY PROSECUTING ATTORNEY
TIPTON COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
02/18/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Jay Rich	01-01-11 to 12-31-14
President of the County Council	Madonna Alderson	01-01-11 to 12-31-11
	Scott Friend	01-01-12 to 12-31-12
	Dennis Henderson	01-01-13 to 12-31-13
President of the Board of County Commissioners	Mike Cline	01-01-11 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Tipton County for the year 2011.

STATE BOARD OF ACCOUNTS

December 6, 2012

COUNTY PROSECUTING ATTORNEY
TIPTON COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for examination, an item which was noted in previous Report B39678.

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

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

DEPOSITS

As stated in the prior Report B39678, in numerous instances, receipts were deposited later than the next business day. Nineteen receipts were issued between October 1, 2011 and December 31, 2011. Six of these receipts were deposited at the bank in delays ranging from 6 to 11 days.

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
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 29, 2012, with Sherry Bush, Bad Check Fund Coordinator.

The contents of this report were discussed on December 3, 2012, with Jane Harper, County Commissioner. The official concurred with our examination findings.

The contents of this report were discussed on December 3, 2012, with Phil Herron, County Commissioner. The official concurred with our examination findings.

The contents of this report were discussed on December 6, 2012, with Mike Cline, President of the Board of County Commissioners; Beth Roach, County Council member; and Gregg Townsend, County Auditor.