

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, 2012 to December 31, 2012



FILED
07/17/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	B. Lee Reberger, Jr.	01-01-11 to 12-31-14
President of the Board of County Commissioners	Charles Brown	01-01-12 to 12-31-12
	Paul Sindors	01-01-13 to 12-31-13
President of the County Council	Michael D. McCullough	01-01-12 to 12-31-12
	Larry Moss	01-01-13 to 12-31-13



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, 2012 to December 31, 2012, 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 2012.

STATE BOARD OF ACCOUNTS

April 11, 2013

COUNTY PROSECUTING ATTORNEY
CLAY COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were incorrect. At December 31, 2012, the reconciliation indicated unidentified cash short of \$747.

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 April 11, 2013, with B. Lee Reberger, Jr., Prosecutor, and Jamie Harden-Bicking, Victim Advocate/Check Collection Clerk. The officials concurred with our audit finding.