

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

AUDIT REPORT
OF
PROSECUTING ATTORNEY
SULLIVAN COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
08/23/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Robert E. Hunley II	01-01-11 to 12-31-14
President of the County Council	Duane Wampler	01-01-12 to 12-31-13
President of the Board of County Commissioners	Tim Abrams Ray McCammon	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SULLIVAN COUNTY

We have audited the records of the 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 Sullivan County for the year 2012.

STATE BOARD OF ACCOUNTS

August 14, 2013

PROSECUTING ATTORNEY
SULLIVAN COUNTY
AUDIT RESULT AND COMMENT

INTERNAL CONTROLS

Internal controls over accounting for the financial activities of the Child Support Enforcement federal grant program were insufficient. Management of the Sullivan County Prosecuting Attorney's Title IV-D program have not established an effective internal control system for federal grant reporting. Controls are not in place to ensure that the reports submitted to the State for reimbursement and reporting are correct and reflective of the activity of the program. As a result, errors have not been identified and all necessary corrected reports have not been submitted to the State.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

PROSECUTING ATTORNEY
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2013, with Robert E. Hunley II, Prosecuting Attorney, and Barbara Adams, IV-D Administrator. The Official Response has been made a part of this report and may be found on page 6.



OFFICE OF THE PROSECUTING ATTORNEY

ROBERT E. HUNLEY II

PROSECUTING ATTORNEY 14th JUDICIAL CIRCUIT
SULLIVAN COUNTY COURTHOUSE
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SULLIVAN, INDIANA 47882-1513

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August 22, 2013

State Board of Accounts
302 West Washington Street
Indianapolis, IN 47204-2765

OFFICIAL RESPONSE

2012 Audit:

Due to an inadvertent miscalculation of the monthly claims for the salary and benefits for the Child Support Division in 2012, Sullivan County received an excess of reimbursement monies.

Description of action to be taken:

The Sullivan County Prosecutor's Office Child Support Division will obtain a personal services cash ledger from the auditor of Sullivan County prior to preparing the monthly reimbursement reports. The Child Support Division will not use the annual budget to estimate the monthly personal services to be claimed and will report the actual personal services expended in the prior month according to the information provided by the auditor's office.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert E. Hunley II", written over a horizontal line.

Robert E. Hunley II
Prosecuting Attorney