

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, 2012 to December 31, 2012



FILED
09/12/2013

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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 Board of County Commissioners	John Richwine	01-01-12 to 12-31-13
President of the County Council	William Michael Phipps John Bostic	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 MADISON 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 Madison County for the year 2012.

STATE BOARD OF ACCOUNTS

July 29, 2013

COUNTY PROSECUTING ATTORNEY
MADISON COUNTY
AUDIT RESULT AND COMMENT

RECEIPT ISSUANCE - COLLECTION OF PRE-TRIAL DIVERSION FEES

As stated in the previous two audit reports, most recently Report B40808, the Prosecuting Attorney's Office collects pre-trial diversion fees instead of requiring clients to remit these fees to the clerk of the court hearing the violation. (The violations were from other local municipal courts.) Money orders are made out to various municipal courts for pre-trial diversion fees, but are collected in the Prosecuting Attorney's Office and then delivered to the various municipal courts. The General Receipt (Form 351) was not used by the Prosecuting Attorney's office but an internally designed electronic receipt which was not prenumbered was used. Clients were required to pay by money order and received the Prosecutor's unnumbered receipt. At times, the client had a money order made out to Madison County. When that happened, the Prosecuting Attorney's Office remitted the collection to the Auditor's Office to be quietused to the Pre-Trial Diversion Fund.

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 Counties of Indiana, Chapter 1)

Fees should only be collected as specifically authorized by statute or properly authorized resolutions or ordinances, as applicable, which are not contrary to statutory or Constitutional provisions. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY PROSECUTING ATTORNEY
MADISON COUNTY
EXIT CONFERENCES

The contents of this report were discussed on July 29, 2013, with Rodney Cummings, Prosecuting Attorney.

The contents of this report were discussed on July 30, 2013, with Jane Lyons, Auditor, and Stephanie Owens, County Commissioner.