

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

COUNTY PROSECUTING ATTORNEY

TIPTON COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
05/08/2015



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Prosecuting Attorney	Jay Rich	01-01-11 to 12-31-18
President of the County Council	Dennis Henderson James L. Powell	01-01-13 to 12-31-14 01-01-15 to 12-31-15
President of the Board of County Commissioners	Mike Cline Phil Heron Joe VanBibber	01-01-13 to 12-31-13 01-01-14 to 12-31-14 01-01-15 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

This report is supplemental to our examination report of Tipton County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the County Prosecuting Attorney. It should be read in conjunction with our Financial Statement Examination Report of the County, which provides our opinions on the County's financial statement. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

March 5, 2015

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 for 2013. This item has been noted in several previous examination reports.

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 for Counties of Indiana, Chapter 1)

***DEPOSITS***

As stated in prior reports, receipts were deposited later than the next business day in 63 percent of receipts tested. Twelve of these receipts were deposited at the bank in delays ranging from two to seven 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 January 5, 2015, with Sherry Bush, Bad Check Fund Coordinator.

The contents of this report were discussed on March 5, 2015, with James L. Powell, President of the County Council; Joe VanBibber, President of the Board of County Commissioners; and Gregg Townsend, County Auditor.