

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF  
COUNTY PROSECUTING ATTORNEY  
TIPTON COUNTY, INDIANA  
January 1, 2005 to December 31, 2005



**FILED**  
08/21/2006



TABLE OF CONTENTS

| <u>Description</u>  | <u>Page</u> |
|---|-------------|
| County Officials .....  | 2           |
| Transmittal Letter .....  | 3           |
| Examination Result and Comment:<br>Condition of Records and Reconcilements..... | 4           |
| Exit Conference.....  | 5           |

COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                    | <u>Term</u>                                  |
|---|------------------------------------|--|
| County Prosecuting Attorney                       | Jay Rich                           | 01-01-03 to 12-31-06                         |
| President of the Board of<br>County Commissioners | Dennis Henderson<br>Tom E. Dolezal | 01-01-04 to 12-31-05<br>01-01-06 to 12-31-06 |
| President of the<br>County Council                | J. Richard Henderson               | 01-01-04 to 12-31-06                         |



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

We have examined the records of the County Prosecuting Attorney for the period from January 1, 2005 to December 31, 2005, 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Tipton County for the year 2005.

STATE BOARD OF ACCOUNTS

July 10, 2006

COUNTY PROSECUTING ATTORNEY  
TIPTON COUNTY  
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS AND RECONCILEMENTS

The following deficiencies relating to the recordkeeping for the Prosecuting Attorney's bad check fund were:

1. A control ledger was not maintained.
2. A subsidiary ledger was not properly maintained.
3. Receipts were not being issued for all monies collected.
4. Reconcilements were not completed correctly resulting in cash necessary to balance of \$86.27 at December 31, 2005.

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)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY PROSECUTING ATTORNEY  
TIPTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 11, 2006, with Jay Rich, Prosecuting Attorney. The official concurred with our audit finding.

The contents of this report were discussed on July 10, 2006, with Suzanne C. Alexander, Auditor; Tom E. Dolezal, President of the Board of County Commissioners; and J. Richard Henderson, President of the County Council.