

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

AUDIT REPORT

OF

COUNTY PROSECUTING ATTORNEY

JACKSON COUNTY, INDIANA

January 1, 2004 to December 31, 2005



FILED
11/30/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Stephen S. Pierson	01-01-03 to 12-31-06
President of the County Council	David Lucas Edward W. Koerner Richard A. Brackemyre	01-01-04 to 12-31-04 01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Gary Darlage	01-01-04 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON COUNTY

We have audited the records of the County Prosecuting Attorney for the period from January 1, 2004 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 Audit Results and Comments. The financial transactions of this office are reflected in the Audit Report of Jackson County for the years 2004 and 2005.

STATE BOARD OF ACCOUNTS

November 3, 2006

COUNTY PROSECUTING ATTORNEY
JACKSON COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit or were incorrect.

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."

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use: Ledger of Receipts, Disbursements and Balances (General Form 358) and Receipt (General Form 352).

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CONDITION OF RECORDS

Financial records presented for audit were incomplete and not reflective of the activity of the Prosecutor's Bad Check Fund. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or to determine the accuracy or correctness of the transactions. Furthermore, the balance consisted of various amounts where either too much or too little money was paid to clients of the program.

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)

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COUNTY PROSECUTING ATTORNEY
JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 3, 2006, with Stephen S. Pierson, County Prosecuting Attorney. The official concurred with our audit findings.