

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

AUDIT REPORT

OF

PROSECUTING ATTORNEY

RIPLEY COUNTY, INDIANA

January 1, 2004 to December 31, 2005



**FILED**

12/29/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecutor	Richard Hertel	01-01-03 to 12-31-06
President of the County Council	Donald Dunbar	01-01-04 to 12-31-06
President of the Board of County Commissioners	John P. Little Robert C. Reiners	01-01-04 to 12-31-04 01-01-05 to 12-31-06



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF RIPLEY COUNTY

We have audited the records of the 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 Result and Comment. The financial transactions of this office are reflected in the Annual Reports of Ripley County for the years 2004 and 2005.

STATE BOARD OF ACCOUNTS

December 5, 2006

PROSECUTING ATTORNEY  
RIPLEY COUNTY  
AUDIT RESULT AND COMMENT

OPTICAL IMAGES OF WARRANTS

The financial institution did not return the actual cancelled checks with the monthly bank statements, but instead returned only an optical image of the front side of the checks.

Indiana Code 5-15-6-3(a) concerning optical imaging of checks states in part: . . ."original records" includes the optical image of a check or deposit document when:

- (1) the check or deposit document is recorded, copied, or reproduced by an optical imaging process . . . ; and
- (2) the drawer of the check receives an optical image of the check after the check is processed for payment . . . "

Further, Indiana Code 26-2-8-111 states in part:

"(a) If a law requires that certain records be retained, that requirement is met by retaining an electronic record of the information in the record that:

- (1) accurately reflects the information set forth in the record after it was first generated in its final form as an electronic record or otherwise: and
- (2) remains accessible for later reference."

"(e) If a law requires retention of a check, that requirement is satisfied by retention of an electronic record of the information on the front and back of the check in accordance with subsection (a)."

PROSECUTING ATTORNEY  
RIPLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2006, with Carla Miller, Office Manager; and on December 5, 2006, with Robert C. Reiners, President of the Board of County Commissioners. Richard Hertel, Prosecuting Attorney was not available to attend the exit conference. The officials concurred with our audit finding.