

B29969

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

EXAMINATION REPORT

OF

PROSECUTING ATTORNEY

GREENE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

06/11/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	David N. Powell Jarrod D. Holtsclaw	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	W. Edward Cullison	01-01-06 to 12-31-07
President of the Board of County Commissioners	Bart A. Beard	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the Prosecuting Attorney for the period from January 1, 2006 to December 31, 2006, 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Greene County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

PROSECUTING ATTORNEY
GREENE COUNTY
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

Financial records presented for audit were incomplete and not reflective of the activity of the Bad Check Fund. Ledgers dated after March 2006 and 2006 bank reconcilements were not presented for audit.

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)

Indiana Code 5-13-6-1(e) states in part: "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."

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)

RECEIPT ISSUANCE

In some instances, receipts were not issued or recorded.

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)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. Deposits from October 2006 and November 2006 were not made until December 2006. There were three money orders totaling \$220.04 that had expired and could not be redeemed because they were not deposited in a timely manner. The Prosecuting Attorney's office will be seeking collection of the expired money orders from the prior Bad Check Fund Clerk, Leslie Gillespie, who was responsible for the deposits during that time.

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. . . ."

PROSECUTING ATTORNEY
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with W. Edward Cullison, President of the County Council; Bart A. Beard, President of the Board of County Commissioners; David L. Bailey, Auditor; Jarrod D. Holtsclaw, Prosecuting Attorney; and Leslie Gillespie, prior Bad Check Fund Clerk. The officials concurred with our examination findings.