

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

AUDIT REPORT

OF

COUNTY PROSCEUTING ATTORNEY

RIPLEY COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

09/28/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Richard Hertel	01-01-03 to 12-31-10
President of the Board of County Commissioners	Robert C. Reiners	01-01-06 to 12-31-07
President of the County Council	Donald Dunbar	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RIPLEY COUNTY

We have audited the records of the County Prosecuting Attorney office 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Ripley County for the year 2006.

STATE BOARD OF ACCOUNTS

September 13, 2007

COUNTY PROSECUTING ATTORNEY  
RIPLEY COUNTY  
AUDIT RESULT AND COMMENT

COMPENSATED ABSENCES POLICY

In April 2006, the Board of County Commissioners approved a revised County-Wide personnel policy regarding compensated absences. The introduction to this revised policy states that it covers all "Ripley County Government Employees other than Elected Officials." The policy states in part that a full-time employee is entitled to five days paid vacation leave after one year of service. During the payroll review it was noted that a new employee was hired in the Prosecuting Attorney's Office on August 7, 2006, and received six days of paid vacation in December 2006.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY PROSECUTING ATTORNEY  
RIPLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2007, with Richard Hertel, Prosecuting Attorney.