

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

SUPPLEMENTAL REPORT
OF
PROSECUTING ATTORNEY
FRANKLIN COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
01/03/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Prosecuting Attorney	Melvin Wilhelm	01-01-07 to 12-31-10
President of the Board of County Commissioners	Eric Roberts	01-01-09 to 12-31-10
President of the County Council	Hollie Maxie	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

We have audited the records of the Prosecuting Attorney for the period from January 1, 2009 to December 31, 2009, 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 Annual Report of Franklin County for the year 2009.

STATE BOARD OF ACCOUNTS

September 29, 2010

PROSECUTING ATTORNEY
FRANKLIN COUNTY
AUDIT RESULTS AND COMMENTS

PERSONAL EXPENSES AND DONATIONS

During our review of expenditures we noted two payments made from the Prosecuting Attorney's budget to the Indiana BAR Association. The total expenditures were \$280 on paid behalf of Melvin Wilhelm, Prosecuting Attorney, and \$115 paid on behalf of Melissa Wilhelm, Deputy Prosecutor, during the period January 1, 2009 through July 1, 2010. These amounts paid include dues, voluntary contributions to the Indiana BAR Foundation (a 501(c)(3) organization), and payments to BARPAC (a political action committee).

On September 29, 2010, Melvin Wilhelm remitted his personal funds of \$280 to the County Auditor for reimbursement of the fees listed above. On October 14, 2010, Melissa Wilhelm remitted \$115 to the County Auditor.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

We know of no statutory authority for the payment of dues or related expenses from public funds for individual's memberships in professional organizations.

County Councils may appropriate necessary funds to provide membership of counties, and the elected and appointed officials and members of their respective boards and councils, in local, regional, state and national associations of a civic, educational or governmental nature which has as their purpose the improvement of government operations.

The County Council should designate the associations to which dues could be paid and appropriate necessary funds to defray the expenses of the County representative.

If the County wishes to grant itself authority to continue these memberships, it is required that an authorizing ordinance be enacted by the Board of County Commissioners.

It should be further noted that dues in professional associations, such as the Indiana State Bar Association and the American Bar Association are not payable from County funds. Disciplinary fees for full-time prosecuting attorneys and deputy prosecutors may be paid from a proper appropriation of the County General Fund to the Supreme Court Disciplinary Commission.

Some prosecuting attorneys have relied upon IC 33-39-6-2 along with a line item appropriation to pay dues. This practice should stop. Counties which do not have a Home Rule ordinance should adopt one immediately. (The County Bulletin and Uniform Compliance Guidelines, Volume 354, Page 10)

PROSECUTING ATTORNEY
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 29, 2010, with Melvin Wilhelm, Prosecuting Attorney.