

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
COUNTY TREASURER
NOBLE COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
08/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Diann Bortner	01-01-05 to 12-31-08
President of the County Council	Robert Scott	01-01-05 to 12-31-06
President of the Board of County Commissioners	J. Hal Stump	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF NOBLE COUNTY

We have examined the records of the County Treasurer for the period from January 1, 2005 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Noble County for the year 2005.

STATE BOARD OF ACCOUNTS

July 31, 2006

COUNTY TREASURER
NOBLE COUNTY
EXAMINATION RESULT AND COMMENT

FUND LEDGER NOT IN AGREEMENT

The total funds per the County Auditor's funds ledger did not agree with the balance per the Treasurer's cash book at December 31, 2005. The Auditor's ledger exceeded the Treasurer's cash book by \$527,759.20, which has been identified as undistributed taxes. A similar comment appeared in prior Audit Reports B19363, B21279, B23203, and B25359. A journal entry to the 2006 County Treasurer's cash book brought the County Auditor's funds ledger and County Treasurer's cash book in agreement.

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 Treasurers, Chapter 10)

COUNTY TREASURER
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 31, 2006, with Diann Bortner, Treasurer; J. Hal Stump, President of the Board of County Commissioners; Jack W. Herendeen, County Commissioner; and Mark L. Pankop, County Commissioner.