

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

AUDIT REPORT

OF

COUNTY TREASURER

JASPER COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

09/12/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tammy L. McEwan	01-01-05 to 12-31-08
President of the County Council	Ronald P. McIlwain	01-01-05 to 12-31-06
President of the Board of County Commissioners	Richard E. Maxwell	01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2005.

STATE BOARD OF ACCOUNTS

August 17, 2006

COUNTY TREASURER
JASPER COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed form was not always in use: General Form No. 350, Register of Investments.

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 County Treasurers, Chapters 4 and 10)

INTEREST ON INVESTMENTS

Interest earned on investments was posted to the record incorrectly. Posting errors were found totaling \$30,294.92 which overstated the interest earnings.

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 County Treasurers, Chapter 10)

COUNTY TREASURER
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2006, with Tammy L. McEwan, Treasurer; Ronald P. McIlwain, President of the County Council; and Kendell Culp, County Commissioner. The officials concurred with our audit findings.