

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

AUDIT REPORT
OF
COUNTY AUDITOR
CASS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
09/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn R. Conner	01-01-05 to 12-31-08
President of the County Council	Stephen D. Sims Chod H. Gibson	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Richard L. Rusk Richard Eller	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the County Auditor 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 Cass County for the year 2005.

STATE BOARD OF ACCOUNTS

August 29, 2006

COUNTY AUDITOR
CASS COUNTY
AUDIT RESULTS AND COMMENTS

RECONCILIATION OF SUBSIDIARY LEDGERS

The surplus tax subsidiary ledger was not reconciled to the surplus tax fund. The tax sale record was not reconciled to the tax sale redemption fund.

At all times, the manual and 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 Auditors, Chapter 14)

PRESCRIBED OR APPROVED FORMS

The following prescribed forms were not in use, County Form 9 (Tax Duplicate), Form 24C (Detailed Ledger of Disbursements), Form 24A (Ledger of Appropriations and Disbursements), Form 16 (Warrant and Warrant Register), Form 61 (monthly financial statement), Form 20-21 (Combination Quietus and Application to Pay), and others. The following unapproved form was used to replace a prescribed form. Apportionment Listing by Tax Unit used to replace County Form 102 (Apportionment of Taxes Collected).

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 Auditors, Chapter 4)

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Excess Amount Expended</u>
Children's Psychiatric Residential Treatment Services	\$ 1,100
Work Release	6,200
User Fee	156,202
Health Maintenance	4,699
Rainy Day	167,554
Sales Disclosure	1,688

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

CONGRESSIONAL SCHOOL FUNDS - DISTRIBUTION OF INTEREST

Interest earned on Congressional School funds has not been distributed to the county school corporations since their reorganization on January 1, 1963.

Indiana Code 21-1-1-2 states in part: ". . . the payment of which interest shall be full and complete every year, and shall so appear in the auditor's report to the superintendent of public instruction."

COUNTY AUDITOR
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 29, 2006, with Dawn R. Conner, Auditor; Richard L. Rusk, County Commissioner; Steven Kain, County Commissioner; and Thomas Keplar, County Councilman.