

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

AUDIT REPORT

OF

COUNTY AUDITOR

DECATUR COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

12/15/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bridgett Weber	01-01-05 to 12-31-08
President of the County Council	Ernest J. Gauck	01-01-05 to 12-31-06
President of the Board of County Commissioners	Charles Buell Jerome Buening	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 DECATUR 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 Decatur County for the year 2005.

STATE BOARD OF ACCOUNTS

October 31, 2006

COUNTY AUDITOR
DECATUR COUNTY
AUDIT RESULTS AND COMMENTS

ANNUAL REPORT

The County's 2005 annual report was not filed with the State Examiner in a timely manner.

Indiana Code 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner within thirty (30) days after the close of each fiscal year."

FUND BALANCES

For each month ending during the audit period, and the current year to date, the Auditor's funds balance did not agree with the Treasurer's cash balance. No consistency of the variances was noted allowing any assumptions to be made as to what comprised the variances.

Monthly Financial Statement, Form 61, is a permanent record prepared from the treasurer's funds ledger at the close of each month. The statement must agree with a similar monthly financial statement prepared by the auditor, and shall be reconciled with the county auditor at the end of each month. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 6)

COUNTY AUDITOR
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2006, with Bridgett Weber, Auditor; and Jerome Buening, President of the Board of County Commissioners. The officials concurred with our audit findings.