

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

AUDIT REPORT

OF

COUNTY TREASURER

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>
Treasurer	Rita Burkert	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 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 Decatur County for the year 2005.

STATE BOARD OF ACCOUNTS

October 31, 2006

COUNTY TREASURER
DECATUR COUNTY
AUDIT RESULTS AND COMMENTS

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. The Treasurer did reconcile to the depository balance each month of the audit period.

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 Treasurers, Chapter 4)

DEPOSITS

Of the collections included in the Treasurer's Office cash count performed on August 31, 2006, 85% of collections were deposited later than the next business day and 43% of collections were at least three days old.

Indiana Code 5-13-6-1(c) states in part: "All local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

CASHING PERSONAL CHECKS

During the cash count performed on July 31, 2006, an employee's personal check was cashed from the cash change fund.

Employee personal checks should not be cashed from the cash change fund. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 5)

COUNTY TREASURER
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 31, 2006, with Jerome Buening, President of the Board of Commissioners. The official concurred with our audit findings.

The contents of this report were discussed on October 31, 2006, with Rita Burkert, Treasurer.