

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

EXAMINATION REPORT

OF

AUDITOR

TIPTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

11/27/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Suzanne C. Alexander	07-01-05 to 12-31-10
President of the Board of County Commissioners	Tom E. Dolezal	01-01-06 to 12-31-06
	Monty Henderson	01-01-07 to 12-31-07
President of the County Council	J. Richard Henderson	01-01-04 to 12-31-06
	Phillip (Brad) Nichols	01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY

We have examined the records of the Auditor for the period from January 1, 2006 to December 31, 2006, 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 Tipton County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

AUDITOR  
TIPTON COUNTY  
EXAMINATION RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS – SURPLUS TAX FUND

Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers and the control account for the Surplus Tax 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 of Indiana, Chapter 14)

AUDITOR  
TIPTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 4, 2007, with Suzanne C. Alexander, Auditor.