

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

AUDIT REPORT

OF

COUNTY TREASURER

DECATUR COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

11/30/2007



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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 Gauck	01-01-06 to 12-31-07
President of the Board of County Commissioners	Jerome Buening Charles Buell	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
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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, 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Decatur County for the year 2006.

STATE BOARD OF ACCOUNTS

October 1, 2007

COUNTY TREASURER  
DECATUR COUNTY  
AUDIT RESULT AND COMMENT

DEPOSITS

As stated in the prior report covering the year 2005, in numerous instances, receipts were deposited later than the next business day.

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. . . ."

COUNTY TREASURER  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2007, with Rita Burkert, Treasurer; Charles Buell, President of the Board of County Commissioners; and Geneva Hunt, County Council member. The officials concurred with our audit finding.