

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

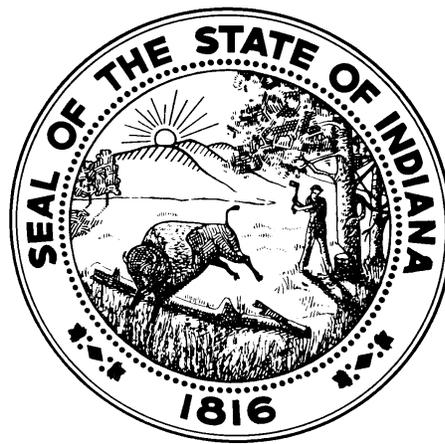
EXAMINATION REPORT

OF

COUNTY TREASURER

WABASH COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
08/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	LuAnn Layman	01-01-05 to 12-31-08
President of the County Council	Robert Fuller	01-01-07 to 12-31-08
President of the Board of County Commissioners	Lester D. Templin Scott E. Givens	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WABASH COUNTY

We have examined the records of the County Treasurer for the period from January 1, 2007 to December 31, 2007, 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 Wabash County for the year 2007.

STATE BOARD OF ACCOUNTS

July 11, 2008

COUNTY TREASURER
WABASH COUNTY
EXAMINATION RESULT AND COMMENT

PRESCRIBED FORMS

The Treasurer's Daily Balance of Cash and Depositories (Form 47) was not properly posted. Tax collections and balances of each taxing unit were at times not reflected in the space provided. The December settlement of property tax collections was not shown by taxing unit nor were any balances shown for each taxing unit. Also, the Treasurer does not post daily.

The record is designed to be posted "daily", with a separate page for each day. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

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 Treasurers, Chapter 10)

COUNTY TREASURER
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 11, 2008, with LuAnn Layman, Treasurer. The official response has been made a part of this report and may be found on pages 6 and 7.

LuAnn Layman
Wabash County Treasurer
1 West Hill St
Wabash IN 46992

July 11, 2008

RE: Examination Result and Comment

In response to the statement that the Treasurer's Daily Balance of Cash and Depositories was not properly posted:

1. Due to time constraints if a page was used for Quietus entry only I did not carry forward the individual township tax collection amounts on lines 1--27, but entered the total on line 41 only. As time allows, we will go back and enter these figures beginning in 2008.

In regards to not showing the December settlement of property tax collections by taxing nor the balances shown:

1. I just checked with the Auditor's Office today and asked if they could give me individual township advance amounts. B.J. just came over and said that Manatron has indicated that the report of individual amounts can only be given at settlement. I have attached a copy of the December advances for Paw Paw Township that she just gave me. This report is only available at settlement. I have always used a lump sum in advancing on line 42. If they give me the individual amounts I will enter them as such. Our totals of taxes for each township collected can always be found on the last day of "on time" payments and also on the 49 form given to the Auditor's Office for settlement. These must always agree with the cash book. At the point of advances I do not know how much the individual amounts were from each unit and therefore, can not enter them or have balances shown for each.

We begin entering collections after due dates immediately on lines 1--27. To avoid mixing the numbers together I just carry the balance of on time payments on line 41.

In regards to the posting daily:

1. If we do not collect any taxes or have any quietus collected for the day I will not enter a page in the cash book. If we should receive a large check for a quietus I will see that it gets deposited right away and not wait until we make up cash.

LuAnn Layman 7-11-08

12/11/2007 01:56:22 PM

JUNE SETTLEMENT

DECEMBER SETTLEMENT

SECTION B APPORTIONMENT	TOTAL PROPERTY TAX	EXCISE TAX	June Settlement Total	TOTAL PROPERTY TAX	EXCISE TAX	December Settlement Total
State Fair	258.10	28.07	286.17	252.26	28.83	281.09
State Forestry	516.19	56.13	572.32	504.52	57.65	562.17
3 Children Psych Res Treatment	2,839.07	308.74	3,147.81	2,774.88	317.08	3,091.96
4 Children with Special Needs	483.93	52.63	536.56	472.99	54.05	527.04
5 County Cumulative Capital Dev	7,129.92	775.36	7,905.28	6,968.73	796.30	7,765.03
6 County General	85,462.31	9,293.82	94,756.13	83,530.10	9,544.83	93,074.93
7 County Health	4,097.29	445.57	4,542.86	4,004.65	457.60	4,462.25
8 Cumulative Bridge	8,710.77	947.28	9,658.05	8,513.83	972.86	9,486.69
9 Family & Child	34,455.93	3,747.00	38,202.93	33,676.92	3,848.20	37,525.12
10 Reassessment	2,484.18	270.15	2,754.33	2,428.02	277.44	2,705.46
11 Welfare Hospital Care Indigent	11,969.24	1,301.63	13,270.87	11,698.63	1,336.78	13,035.41
12 Welfare Medical Assist to Ward	3,871.45	421.01	4,292.46	3,783.92	432.38	4,216.30
13 Township Cumulative Fire	5,516.82	599.94	6,116.76	5,392.09	616.14	6,008.23
14 Township Fire fighting	7,420.28	806.94	8,227.22	7,252.52	828.73	8,081.25
15 Township General	12,259.60	1,333.20	13,592.80	11,982.42	1,369.21	13,351.63
16 Township Recreation	1,774.42	192.96	1,967.38	1,734.30	198.18	1,932.48
17 School Bus Replacement	2,839.07	308.74	3,147.81	2,774.88	317.08	3,091.96
18 School Capital Projects	97,754.17	10,630.53	108,384.70	95,544.07	10,917.64	106,461.71
19 School Debt Service	60,330.13	6,560.76	66,890.89	58,966.14	6,737.95	65,704.09
20 School General	214,091.32	23,281.92	237,373.24	209,250.97	23,910.71	233,161.68
21 School Pre School	612.98	66.66	679.64	599.12	68.46	667.58
22 School Transportation	44,747.54	4,866.19	49,613.73	43,735.85	4,997.61	48,733.46
23 School Pension Debt	4,678.01	508.72	5,186.73	4,572.24	522.46	5,094.70
24 Library General	14,582.47	1,585.81	16,168.28	14,252.78	1,628.64	15,881.42
25 TOTALS	628,885.19	68,389.76	697,274.95	614,666.83	70,236.81	684,903.64

*this can't be run until
settlement. then B.J. can
give breakdown.*