

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

AUDIT REPORT

OF

TREASURER

DECATUR COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/18/2008

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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	01-01-07 to 12-31-08
President of the Board of County Commissioners	Charles L. Buell John Richards	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR COUNTY

We have audited the records of the 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Decatur County for the year 2007.

STATE BOARD OF ACCOUNTS

August 18, 2008

TREASURER
DECATUR COUNTY
AUDIT RESULT AND COMMENT

FUND BALANCES

At December 31, 2007, and for each month ending of the current year to date, the Auditor's funds balance did not agree with the Treasurer's cash balance. Extensive audit examination and adjustments were necessary to reconcile the differences to \$11,783.52. The adjusted bank balance exceeded the record balance by this amount.

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)

TREASURER
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2008, with Rita Burkert, Treasurer; and Charles L. Buell, County Commissioner.