

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

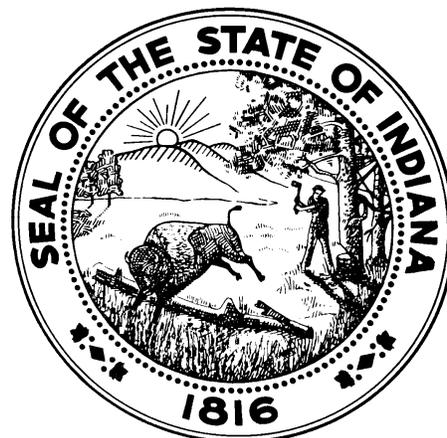
AUDIT REPORT

OF

COUNTY TREASURER

DELAWARE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

10/17/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Warren E. Beebe	01-01-05 to 12-31-08
President of the County Council	Bradley Bookout	01-01-07 to 12-31-08
President of the Board of County Commissioners	John Brooke	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2007.

STATE BOARD OF ACCOUNTS

August 21, 2008

COUNTY TREASURER  
DELAWARE COUNTY  
AUDIT RESULTS AND COMMENTS

TAX DUPLICATES

As reported in prior Report B30471, the tax duplicates presented for audit did not provide sufficient information to audit or establish individual totals for additional assessments, state assessed utilities, and delinquent tax judgments collected by taxing unit.

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 Treasurers of Indiana, 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 of Indiana, Chapter 10)

INNKEEPERS TAX RECEIPTS

Receipts for innkeepers tax were held until several had been received causing receipts to be deposited later than the next business day. Receipts were also not issued for individual receipts, but for all hotel taxes received for the month.

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 . . ."

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

COUNTY TREASURER  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2008, with Warren E. Beebe, Treasurer.

The contents of this report were discussed on August 25, 2008, with John Brooke, President of the County Commissioners; and Bradley Bookout, President of the County Council.