

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

EXAMINATION REPORT
OF
COUNTY TREASURER
CRAWFORD COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED

01/15/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Edna M. Brown	01-01-05 to 12-31-08
President of the County Council	Jerry Brewer	01-01-07 to 12-31-08
President of the Board of County Commissioners	Randy Gilmore Larry G. Bye	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 CRAWFORD 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 Crawford County for the year 2007.

STATE BOARD OF ACCOUNTS

December 16, 2008

COUNTY TREASURER
CRAWFORD COUNTY
EXAMINATION RESULT AND COMMENT

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the records to the bank account on December 31, 2007, indicated that there was cash necessary to balance of \$48,481.80. This difference was caused in part by errors made in posting to the Treasurer's Daily Balance of Cash and Depositories.

During 2008, reconcilements were not made between the Treasurer's Monthly Financial Statement, Form 61, and the Auditor's Monthly Financial Statement, Form 61. On November 31, 2008, the Treasurer's cashbook has a balance of \$240,889.01 more than the Auditor's ledger.

At all times, the manual and/or 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)

COUNTY TREASURER
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2008, with Edna M. Brown, Treasurer.

The contents of this report were discussed on December 16, 2008, with Jerry Brewer, President of the County Council; and Larry G. Bye, President of the Board of County Commissioners.