

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

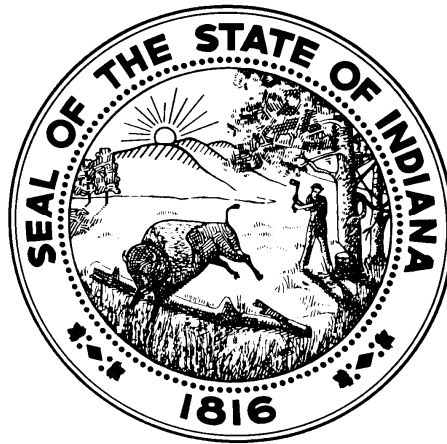
EXAMINATION REPORT

OF

COUNTY AUDITOR

TIPTON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

01/27/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Suzanne Alexander	01-01-07 to 12-31-10
President of the County Council	Brad Nichols	01-01-07 to 12-31-08
President of the Board of County Commissioners	Monty Henderson Ken Ziegler	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 TIPTON COUNTY

We have examined the records of the County Auditor 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 Annual Report of Tipton County for the year 2007.

STATE BOARD OF ACCOUNTS

December 10, 2008

COUNTY AUDITOR
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF THE RECORDS - DRAINAGE FUNDS

The total of subsidiary ledger balances for both the Drainage Maintenance funds and the General Drain Improvement Fund were not in agreement with funds ledger balances maintained by the County Auditor. The subsidiary ledger balances for the General Drain Improvement fund totaled \$1,662.35 more than the fund balance as shown on the records of the County Auditor. The subsidiary ledger balances for the Drainage Maintenance Fund were \$379.78 less than the fund balance as shown on the records of the County Auditor.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds Chapter 9)

COUNTY AUDITOR
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 17, 2008, with Suzanne Alexander, Auditor. The official concurred with our examination finding.