

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

AUDIT REPORT

OF

COUNTY TREASURER

CASS COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

07/31/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Shelia K. Thompson Dawn R. Conner	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	Ralph Anderson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Steven M. Kain Richard L. Rusk David S. Arnold	01-01-08 to 01-22-08 01-23-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2008 to December 31, 2008, 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 Cass County for the year 2008.

STATE BOARD OF ACCOUNTS

July 8, 2009

COUNTY TREASURER
CASS COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

County Form 47 (Treasurer's Daily Balance of Cash and Depositories) was not used in the manner prescribed. The excess tax collections and the drainage maintenance collections were not recorded separately from the property tax collections as required. The unapproved form used to replace the Register of Taxes Collected also does not separate the types of collections as required. As a result, property taxes, drainage maintenance collections, and the excess tax at settlement cannot be reconciled to the Treasurer's Daily Balance of Cash and Depositories. A similar comment was in prior Reports B32639, B31320, and B28226.

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)

RECONCILIATION OF SUBSIDIARY LEDGERS

Reconcilements of Ledger Form 65 STF, Surplus Tax Fund Subsidiary Ledger with the balance of the Surplus Tax Fund have not been performed by the Auditor or Treasurer.

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 Auditors, Chapter 14)

COUNTY TREASURER
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2009, with Dawn R. Conner, Treasurer; Ralph Anderson, President of the County Council; and David S. Arnold President of the Board of County Commissioners. The officials concurred with our audit findings.