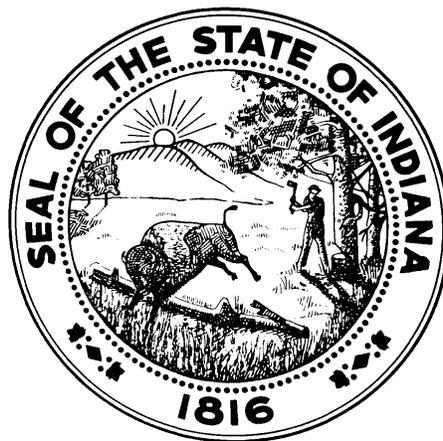


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY TREASURER
ORANGE COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED

08/18/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Barbara J. Hall Sandy Hill	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	Alan Waynick James McDonald	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Donald R. Crockett	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF ORANGE 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Orange County for the year 2008.

STATE BOARD OF ACCOUNTS

July 27, 2009

COUNTY TREASURER
ORANGE COUNTY
AUDIT RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES ON OVERDRAWN BANK ACCOUNT

Transfers for payroll were not made properly in December 2008. This caused the payroll bank account to be overdrawn by \$22,536.69 at December 31, 2008. On January 2, 2009, Integra Bank charged the County \$1,230 in insufficient funds charges. The bank waived the fee for \$350 of these charges, which left the County paying \$880 for having insufficient funds in the payroll bank account.

Barbara J. Hall, former Treasurer, reimbursed the County General Fund for the \$880 on July 7, 2009.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

COUNTY TREASURER
ORANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2009, with Sandy Hill, Treasurer. The contents of this report were discussed on July 7, 2009, with Barbara J. Hall, former Treasurer.

The contents of this report were also discussed on July 27, 2009, with Diann Mathers, Auditor; Donald R. Crockett, President of the Board of County Commissioners; and James McDonald, President of the County Council.