

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

EXAMINATION REPORT  
OF  
COUNTY TREASURER  
WARREN COUNTY, INDIANA  
January 1, 2008 to December 31, 2008



**FILED**

10/28/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Gail Muller Robin Weston-Hubner	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	John Comer	01-01-08 to 12-31-09
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WARREN 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Warren County for the year 2008.

STATE BOARD OF ACCOUNTS

May 18, 2009

COUNTY TREASURER  
WARREN COUNTY  
EXAMINATION RESULTS AND COMMENTS

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of examination:

1. Record balances were not reconciled to depository balances during the period.

IC 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

2. There were a considerable number of state distributions not recorded in the Treasurer's Cash Book when received. Three state distributions were not posted in the month received. One distribution for \$546,099.68 was not recorded by the Treasurer leaving office. Deposit detail could not be found for one posting.

Every public officer in this state, who receives or distributes public funds, shall keep a cash book wherein there shall be entered daily, by item, all receipts of public funds. The cash book shall be balanced daily, shall show funds on hand at the close of each day, and shall be a public record open to public inspection. [IC 5-13-5-1]

DEPOSITS

Nine receipts were tested and six of these were deposited later than the next business day. The time between the receipt date and the deposit date varied between two to eighteen days.

IC 5-13-6-1 requires all public funds shall be deposited not later than the business day following the receipt of funds on business days of the depository. (Accounting and Uniform Compliance Guidelines Manual for Treasurers, Chapter 15)

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

Using the records left by the Treasurer when she ended her term of office the bank reconciliation showed cash necessary to balance of \$4,667.46. The new Treasurer corrected posting errors which occurred in 2007 and 2008. As a result of these corrections the cash reconciliation at December 31, 2008, is cash long \$28,003.29.

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 Treasurers, Chapter 10)

COUNTY TREASURER  
WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2009, with Robin Weston-Hubner, Treasurer; Thomas A. Hetrick, President of the Board of County Commissioners; and Michelle Hetrick, County Auditor. The officials concurred with our examination findings.

The contents of this report were discussed on September 1, 2009, with Gail Muller, former Treasurer.