

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

AUDIT REPORT

OF

COUNTY TREASURER

STEBEN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/06/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sylvia Petre Laurie Stoy	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	William L. Booth	01-01-08 to 12-31-09
President of the Board of County Commissioners	F. Mayo Sanders	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STEUBEN 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 Steuben County for the year 2008.

STATE BOARD OF ACCOUNTS

October 19, 2009

COUNTY TREASURER
STEUBEN COUNTY
AUDIT RESULT AND COMMENT

UNTIMELY DEPOSITS

Receipts were deposited later than the next business day on several occasions during 2008 by the County Treasurer's office.

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

COUNTY TREASURER
STEUBEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2009, with Laurie Stoy, Treasurer; F. Mayo Sanders, President of the Board of County Commissioners; and William L. Booth, President of County Council. The officials concurred with our audit finding.