

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

AUDIT REPORT

OF

COUNTY RECORDER

MONROE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

02/10/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Samual B. Allison	01-01-08 to 12-31-10
President of the County Council	Vic Kelson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Patrick Stoffers	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the County Recorder 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 Monroe County for the year 2008.

STATE BOARD OF ACCOUNTS

October 28, 2009

COUNTY RECORDER
MONROE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

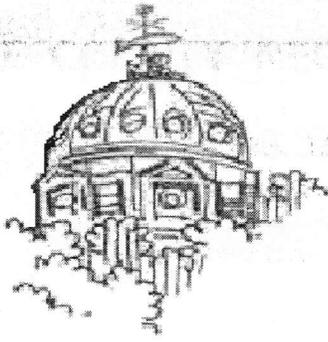
Depository reconciliations of the fund balances to the bank account balances were presented for audit, but were incorrect. For the subsequent audit period, the Recorder's office presented and discussed a reconciliation which appears to address the issues but is unaudited.

IC 5-13-6-1(e) states: "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."

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 Recorders of Indiana, Chapter 7)

COUNTY RECORDER
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2009, with Samuel B. Allison, Recorder; Patrick Stoffers, President of the Board of County Commissioners; Iris Kiesling, County Commissioner; Vic Kelson, President of the County Council; Marty Hawk, Warren Henegar, Charles Newmann, and Geoff McKim, County Council members; David Schilling, Jeff Cockerill, and Kevin Dogan, County Attorneys. The official response has been made a part of this report and may be found on page 6.



MONROE COUNTY RECORDER'S OFFICE

Courthouse Room 122
P.O. Box 1634
Bloomington, IN 47402
Phone: (812) 349-2520
E-Mail: Records@co.monroe.in.us

December 3, 2009

Tammy White
State Board of Accounts
302 West Washington
Indianapolis, IN 46204-2765

RE: Response to Exit Interview with Karen Braun

Dear Ms. White:

Ms. Braun directed me to write this letter so that there may be comments added to the results of the most recent audit of my office.

During the course of this year's audit, Ms. Braun had directed my office to take additional steps in reconciling our bank balances. We have made additional payment options available to our customers, notably pre-payment and accounts receivable. We must take additional steps to fully accommodate these new payment options.

During our exit interview earlier this week, Ms. Braun asked my office to produce its most recent reconciliation in a hard-copy format. We presented this documentation to her on the afternoon of December 1. At that time, she indicated that we had adequately addressed the one comment that resulted from our most recent audit, and that she would make note of it in her written report.

We appreciate the time that Ms. Braun spent with us. New technologies can bring new challenges, but also new conveniences for our customers. We will be able to continue to make these conveniences available, while also fulfilling all of the requirements from your office.

Please feel free to contact me directly if you have any questions. My direct line is (812) 349-2536 and my e-mail is sallison@co.monroe.in.us

Sincerely,

Sam Allison
Monroe County Recorder