

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

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



FILED

04/07/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Ruth Ann Horstman Sandra L. Vance	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	Edward L. Maschino	01-01-08 to 12-31-10
President of the Board of County Commissioners	Richard S. Schneider Jeffery S. Day	01-01-08 to 12-31-08 01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Jennings County for the year 2008.

STATE BOARD OF ACCOUNTS

March 9, 2010

COUNTY TREASURER
JENNINGS COUNTY
EXAMINATION RESULT AND COMMENT

PROPERTY TAX PAYMENT NOT DEPOSITED

A taxpayer presented a copy of his property tax receipt, dated November 12, 2008, for examination that showed a payment of \$450. The taxpayer stated his account was not credited for the \$450 payment. A review of tax receipts on file in the County Treasurer's office did not show the taxpayer's original receipt being on file with other property tax receipts included in daily deposits on or around the dates surrounding November 12, 2008. A review of the computerized property tax account records did show the \$450 payment was recorded on the taxpayer's account; however, the recorded payment was subsequently voided with no reentry to the records and no further explanation.

The above voided receipt was recorded on a report titled "Collection Adjustment Report". This report showed that the \$450 voided receipt was part of a group of 255 receipts voided on November 28, 2008, totaling \$81,671. We reviewed all of the voided receipts listed on the Collection Adjustment Report dated November 28, 2008. All of the other voided receipts were reentered on the tax account records and deposited.

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. . . ."

The above information was discussed with Ruth Ann Horstman, former Treasurer, on October 27, 2009. Upon our request, Ruth Ann Horstman, former Treasurer, refunded \$450 on October 30, 2009. (See Summary, page 6)

COUNTY TREASURER
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 9, 2010, with Ruth Ann Horstman, former Treasurer. The official concurred with our examination finding.

The contents of this report were also discussed on March 9, 2010, with Sandra L. Vance, Treasurer; and on March 11, 2010, with Jeffery S. Day, President of the Board of County Commissioners.

COUNTY TREASURER
JENNINGS COUNTY
SUMMARY

	Charges	Credits	Balance Due
Ruth Ann Horstman, former Treasurer:			
Property Tax Payment Not Deposited, page 4	\$ 450	\$	\$
Paid by Ruth Ann Horstman, former Treasurer:			
October 30, 2009, Receipt Friday 1-10302009-9	_____	450	_____ -
Totals	\$ 450	\$ 450	\$ -