

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

AUDIT REPORT

OF

COUNTY AUDITOR

OWEN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

08/19/2010

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| Auditor | Angie Lawson | 01-01-09 to 12-31-12 |
| President of the County Council | Michael L. Wood | 01-01-09 to 12-31-10 |
| President of the Board of County Commissioners | George Jennings | 01-01-09 to 12-31-10 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Owen County for the year 2009.

STATE BOARD OF ACCOUNTS

June 7, 2010

COUNTY AUDITOR
OWEN COUNTY
AUDIT RESULTS AND COMMENTS

AUDIT TRAIL

The software used by the auditor does not account for voided ACH (automatic check withdraw) payments. The system does not assign a dollar amount to the voided ACH and drops the assigned check number from the system. As a result there is not an audit trail created for an ACH that is voided.

The computerized accounting system must maintain electronic audit trails sufficient to trace all transactions from original source of entry into the system, through all system processing, and to the results produced by the system. The audit trails must also maintain sufficient information to trace all transactions from the final results produced by the system, through all system processing, and to the original source of entry into the system. These audit trails must be protected from modification and deletion. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 15)

UNCLAIMED SURPLUS TAX

As stated in prior Report B34614, the Surplus Tax Fund had unclaimed excess payments that were three years old as of December 31, 2009, but had not been transferred to the General Fund.

IC 6-1.1-26-6(c) states:

"If an excess payment is not claimed within the three (3) year period after November 10 of the year in which the payment was made and the county treasurer has given the written notice required under subsection (d), the county auditor shall transfer the excess from the surplus tax fund into the general fund of the county."

COUNTY AUDITOR
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2010, with Angie Lawson, Auditor; George Jennings, President of the Board of County Commissioners; and Michael L. Wood, President of the County Council. The officials concurred with our audit findings.