

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

AUDIT REPORT

OF

COUNTY TREASURER

PERRY COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

08/20/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Martha Wooldridge	01-01-07 to 12-31-10
President of the County Council	Pete Franzman	01-01-09 to 12-31-10
President of the Board of County Commissioners	Gary Dauby Bill Amos	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PERRY COUNTY

We have audited the records of the County Treasurer 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 Perry County for the year 2009.

STATE BOARD OF ACCOUNTS

July 8, 2010

COUNTY TREASURER
PERRY COUNTY
AUDIT RESULTS AND COMMENTS

SUBSIDIARY LEDGERS

Several balances in the Treasurer's Daily Balance of Cash and Depositories (Cash Book) do not agree to the subsidiary ledgers or supporting documentation at December 31, 2009. A similar comment was in the prior report.

- (a) Though the balance in After Settlement Collections in the Cash Book agreed to the Register of Taxes Collected, there were several remaining balances of property taxes from prior periods due to errors in posting. The balance of unidentified property tax postings from prior periods was \$436,273 as of December 31, 2009.
- (b) Though the balance of after settlement excise collections in the Cash Book agreed to the after settlement Bureau of Motor Vehicles reports, there were several remaining balances of excise tax from prior periods due to errors in posting. The balance of \$443,962 was posted to the cash book as advances of excise taxes, leaving a negative balance of \$328,738 in excise tax at December 31, 2009.

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 County Treasurers, Chapter 10)

PRESCRIBED FORMS

The Treasurer's Daily Balance of Cash and Depositories is not always used in the prescribed manner. Rows do not always foot across and columns and rows that are supposed to agree as a cross checking mechanism do not always agree.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

COUNTY TREASURER
PERRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 8, 2010, with Martha Wooldridge, Treasurer.
The official concurred with our audit findings.