

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

EXAMINATION REPORT
OF
COUNTY TREASURER
CARROLL COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
11/10/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Beth Myers	01-01-07 to 12-31-10
Treasurer	Jane Brewington	01-01-07 to 12-31-10
Clerk	Nancy Mattox	01-01-09 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-10
President of the County Council	Ann Brown	01-01-09 to 12-31-10
President of the Board of County Commissioners	Loren Hylton	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 CARROLL COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Carroll County for the year 2009.

STATE BOARD OF ACCOUNTS

August 11, 2010

COUNTY TREASURER
CARROLL COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Each month, a reconciliation was prepared but, the bank account balance did not agree to the Treasurer's Cash Book. At December 31, 2009, the reconciled bank balance contained \$2,663.92 more than the total funds shown on the Treasurer's Cash Book.

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 Treasurers, Chapter 1)

COUNTY TREASURER
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 1, 2010, with Loren Hylton, President of the Board of County Commissioners; Ann Brown, President of the County Council; Beth Myers, Auditor; and Jane Brewington, Treasurer. The officials concurred with our finding.