

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

EXAMINATION REPORT  
OF  
COUNTY TREASURER  
PERRY COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**

07/21/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Martha Wooldridge Judy A. Pund	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Pete Franzman Robert A. Cassidy	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Bill Amos	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PERRY COUNTY

We have examined the records of the County Treasurer for the period from January 1, 2010 to December 31, 2010, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Perry County for the year 2010.

STATE BOARD OF ACCOUNTS

June 2, 2011

COUNTY TREASURER  
PERRY COUNTY  
EXAMINATION RESULT(S) AND COMMENT(S)

***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. A similar comment was included in the prior report.

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)

***SUBSIDIARY LEDGERS***

Several balances in the Treasurer's Daily Balance of Cash and Depositories (Cash Book) do not agree to the subsidiary ledgers of supporting documentation at December 31, 2010. A similar comment was included in the prior report.

1. 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 \$447,648 as of December 31, 2010.
2. 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 \$267,313 in excise tax at December 31, 2010.

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 ledger, 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)

COUNTY TREASURER  
PERRY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 2, 2011, with Judy A. Pund, Treasurer.