

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

AUDIT REPORT
OF
COUNTY RECORDER
MONROE COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
08/29/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Deposits	4
Bank Account Reconciliations	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Sam Allison Jim Fielder	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Geoff McKim Julie Thomas	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Patrick Stoffers	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the County Recorder 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Monroe County for the year 2010.

STATE BOARD OF ACCOUNTS

August 1, 2011

COUNTY RECORDER
MONROE COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

In the month of November 2010, there were 11 occasions in which money receipted was not deposited within the next business day. In 1 instance, it was 14 days between money being received and the corresponding deposit date.

Indiana Code 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. . . ."

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not presented for audit.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

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 Recorders of Indiana, Chapter 9)

COUNTY RECORDER
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 1, 2011, with Patrick Stoffers, President of the Board of County Commissioners; Julie Thomas, President of the County Council; Marty Hawk, County Council member; Kevin W. Dogan, District County Administrator; Michael Flory, Council Attorney; and Jim Fielder, Recorder.