

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

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



FILED
10/19/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Rita Burkert	01-01-09 to 12-31-12
President of the County Council	Ernest Gauck	01-01-10 to 12-31-11
President of the Board of County Commissioners	Jerome Buening John Richards	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Decatur County for the year 2010.

STATE BOARD OF ACCOUNTS

August 30, 2011

COUNTY TREASURER
DECATUR COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. In one instance, receipts were held in excess of two weeks before being deposited.

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. . . ."

COUNTY TREASURER
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2011, with Rita Burkert, Treasurer, and John Richards, President of the Board of County Commissioners. The officials concurred with our examination finding.