

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

EXAMINATION REPORT  
OF  
COUNTY RECORDER  
TIPTON COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**

11/03/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Marla Featherstone	01-01-09 to 12-31-12
President of the County Council	Brad Nichols Madonna Alderson	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Ken Ziegler Mike Cline	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 TIPTON COUNTY

We have examination 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Tipton County for the year 2010.

STATE BOARD OF ACCOUNTS

August 25, 2011

COUNTY RECORDER  
TIPTON COUNTY  
EXAMINATION RESULTS AND COMMENTS

***REPORTS OF COLLECTIONS FILED DELINQUENT***

The Report of Collections and the associated collections made during the period June through October 2010 were remitted to the County Auditor on December 31, 2010. Collections made in December 2010 were remitted to the County Auditor on April 29, 2011. Monthly remittance to the Auditor would be considered timely and would be part of good internal controls over accountability of collections received in the Recorder's office.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

***DEPOSITS***

In numerous instances, receipts were deposited later than the next business day. Sixteen days daily collections between September 29 and December 22 were deposited at the bank between four and eleven days after being received by the Recorder's office.

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 RECORDER  
TIPTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2011, with Marla Featherstone, Recorder. The official response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on September 20, 2011, with Mike Cline, President of the Board of County Commissioners, and Madonna Alderson, President of the County Council. The officials concurred with our examination findings.

TO: STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E 418  
INDIANAPOLIS, INDIANA 46204-2765

AUGUST 29, 2011

MARLA C. FEATHERSTONE  
TIPTON COUNTY RECORDER  
101 EAST JEFFERSON STREET  
TIPTON, INDIANA 46072

**OFFICIAL RESPONSE**

**TO WHOM IT MAY CONCERN:**

**MY REPORTS OF COLLECTIONS WERE DELINQUENT DUE TO OUR NEW  
COMPUTER SYSTEM. WE STARTED LIVE ON MAY 10, 2010 AND THE  
COMPANY DID NOT HAVE OUR INDIANA REPORTS IN. I HAD TO  
DO EACH MONTH BY HAND. I HAD TO TAKE EACH DOCUMENT AND  
SEPARATE THE FUNDS. THERE WERE MONTHS THAT WITH THE  
SYSTEM INFORMATION BEING WRONG IT TOOK ME A HUGE AMOUNT  
OF TIME TO FIGURE.**

**MY HUSBAND WAS GOING THROUGH CANCER TREATMENTS AT THE  
TIME, SO I COULD NOT STAY AT NIGHT TO GET THE CORRECT  
FIGURES.**

**RESPECTFULLY,**

*Marla C. Featherstone*

**MARLA C. FEATHERSTONE  
TIPTON COUNTY RECORDER**