

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

AUDIT REPORT
OF
COUNTY TREASURER
FOUNTAIN COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/31/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Prescribed Forms	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Susan A. Coffing	01-01-09 to 12-31-12
President of the County Council	Richard Klage	01-01-11 to 12-31-12
President of the Board of County Commissioners	Walter R. Wilson	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF FOUNTAIN COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2011 to December 31, 2011, 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 Result and Comment. The financial transactions of this office are reflected in the Financial Statement and Federal Single Audit Report of Fountain County for the year 2011.

STATE BOARD OF ACCOUNTS

April 26, 2012

COUNTY TREASURER
FOUNTAIN COUNTY
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

Quietus forms were not always used in the prescribed manner. The amount of cash deposited exceeded the amount shown as collected on the receipts for all items tested indicating that payment type was not properly marked.

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 of Indiana, Chapter 10)

COUNTY TREASURER
FOUNTAIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 26, 2012, with Susan A. Coffing, Treasurer; Colleen Chambers, Auditor; Thomas P. O'Connor, County Attorney; and Walter R. Wilson, President of the Board of County Commissioners. The officials concurred with our audit finding.