

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

AUDIT REPORT

OF

COUNTY TREASURER

CLINTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/17/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Ron Niemish	09-27-10 to 12-31-12
President of the County Council	Steve Woods	01-01-11 to 12-31-12
President of the Board of County Commissioners	Mike Beard	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON 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 Annual Report of Clinton County for the year 2011.

STATE BOARD OF ACCOUNTS

May 24, 2012

COUNTY TREASURER
CLINTON COUNTY
AUDIT RESULT AND COMMENT

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

A comparison of the Treasurer's Daily Balance of Cash and Depositories (ledger) balance at December 31, 2011, to reconciled bank account balances indicated that the ledger balances were \$45,080.58 more than reconciled bank balances. Prior Report B39606 indicated that ledger balances were more than reconciled bank balances by \$46,316.43.

Indiana Code 5-13-6-1(e) states: "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 Treasurers of Indiana, Chapter 10)

COUNTY TREASURER
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 29, 2012, with Ron Niemish, Treasurer. The official concurred with our audit finding.

The contents of this report were discussed on June 25, 2012, with Mike Beard, President of the Board of County Commissioners; Steve Woods, President of the County Council; and Allen Dunn, Vice-President of the County Council.