

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

EXAMINATION REPORT
OF
COUNTY TREASURER
GREENE COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
10/24/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Shelby Meurer	01-01-09 to 12-31-12
President of the County Council	John Wilkes Edward Cullison	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Steve Lindsey	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the Treasurer's Office 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2011.

STATE BOARD OF ACCOUNTS

September 12, 2012

COUNTY TREASURER
GREENE COUNTY
EXAMINATION RESULT AND COMMENT

CASH NECESSARY TO BALANCE, BANK RECONCILIATIONS

Each month, a bank reconciliation was prepared by the Treasurer's office but not all differences between the bank account balance and the Treasurer's Cash Book were identified. At December 31, 2011, the adjusted bank balance was \$7,127 less than the total funds shown on the Treasurer's Cash Book.

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, Chapter 10)

COUNTY TREASURER
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2012, with Steve Lindsey, President of the Board of County Commissioners, and Matthew Baker, County Auditor. The officials concurred with our examination findings.

The contents of this report were discussed on September 12, 2012, with Shelby Meurer, Treasurer.