

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

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



**FILED**  
10/31/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Robin Weston-Hubner	01-01-09 to 12-31-12
President of the County Council	John D. Comer	01-01-11 to 12-31-12
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WARREN COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Warren County for the year 2011.

STATE BOARD OF ACCOUNTS

September 27, 2012

COUNTY TREASURER  
WARREN COUNTY  
EXAMINATION RESULT AND COMMENT

***DEPOSITS***

Twenty-one local distribution receipts were deposited later than the next business day.

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  
WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 27, 2012, Robin Weston-Hubner, Treasurer, and Thomas A. Hetrick, President of the Board of County Commissioners. The officials concurred with our finding.