

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

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



FILED
12/27/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Rita Burkert	01-01-09 to 12-31-12
President of the Board of County Commissioners	John Richards Rick Nobbe	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the County Council	Ernest Gauck	01-01-11 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF DECATUR 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 Decatur County for the year 2011.

STATE BOARD OF ACCOUNTS

November 1, 2012

COUNTY TREASURER
 DECATUR COUNTY
 EXAMINATION RESULTS AND COMMENTS

CASH NECESSARY TO BALANCE

A comparison of the County Treasurer's Cash Book cash balances to the bank account balances showed cash necessary to balance in the amount of \$1,070.11 at December 31, 2011. The Treasurer performs reconcilements each month on a timely basis. The variance began at October 31, 2011, with a variance of \$24.57. On November 30, 2011, the variance increased to \$1,070.11. The unidentified difference is still the same as of the latest reconciliation for September 30, 2012.

Rita Burkert, Treasurer, stated that her office has made every effort they know to identify the variance, but have been unable to identify the reason for the variance.

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)

DEPOSITS NOT MADE TIMELY

We noted several instances of monies received being deposited later than the next business day. The following are examples of untimely deposits:

Dates Monies Collected	Amount	Date of Deposit	Days Held
11-30-11 to 12-14-11	\$ 28,704	12-16-11	2 to 16
12-16-11 to 01-04-12	34,116	01-06-12	2 to 19

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
DECATUR COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

Indiana Code 5-13-14-3 (effective July 1, 2011) states in part:

"A public servant who knowingly or intentionally:

- (1) fails to deposit public funds; or
- (2) deposits . . .

except in the manner prescribed in this article, commits a Class A misdemeanor. However, the offense is a Class D felony if the amount involved is at least seven hundred fifty dollars (\$750) and a Class C felony if the amount involved is at least fifty thousand dollars (\$50,000). The public servant also is liable upon the public servant's official bond for any loss or damage that may accrue."

A similar comment was reported in prior Report B39605.

RECORDING OF TAX COLLECTIONS

Amounts collected for payment of taxes were not entered daily on the Treasurer's Cash Book. For example, collections for the period November 30, 2011 through December 16, 2011, were recorded to the Cash Book on December 16, 2011. Collections for the period December 16, 2011 through January 6, 2012, were posted to the Cash Book on January 6, 2012.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

COUNTY TREASURER
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2012, with Rita Burkert, Treasurer; Rick Nobbe, President of the Board of County Commissioners; and Ernest Gauck, President of County Council.