

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

EXAMINATION REPORT
OF
COUNTY RECORDER
TIPTON COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
02/18/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Marla Featherstone	01-01-09 to 12-31-12
President of the County Council	Madonna Alderson	01-01-11 to 12-31-11
	Scott Friend	01-01-12 to 12-31-12
	Dennis Henderson	01-01-13 to 12-31-13
President of the Board of County Commissioners	Mike Cline	01-01-11 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY

We have examined the records of the County Recorder 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 Tipton County for the year 2011.

STATE BOARD OF ACCOUNTS

December 6, 2012

COUNTY RECORDER
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

As stated in the previous Report B39677 several receipts were deposited later than the next business day. Of the 18 days tested, the receipts for 10 days 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 or depositories selected by the . . . local boards of finance . . ."

COUNTY RECORDER
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 20, 2012, with Marla Featherstone, Recorder. The official concurred with our examination finding.

The contents of this report were discussed on December 3, 2012, with Jane Harper, County Commissioner. The official concurred with our examination finding.

The contents of this report were discussed on December 3, 2012, with Phil Herron, County Commissioner. The official concurred with our examination finding.

The contents of this report were discussed on December 6, 2012, with Mike Cline, President of the Board of County Commissioners; Beth Roach, County Council member; and Gregg Townsend, County Auditor.