

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

AUDIT REPORT

OF

COUNTY TREASURER

FAYETTE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED

06/27/2013

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Bank Account Reconciliations	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mary R. Hiers	01-01-11 to 12-31-14
President of the County Council	Ronald Cox Shirley Wise	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Richard Pflum, Jr. Barton Barker	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF FAYETTE COUNTY, INDIANA

We have audited the records of the County Treasurer for the period from January 1, 2012 to December 31, 2012, 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 Fayette County for the year 2012.

STATE BOARD OF ACCOUNTS

May 21, 2013

COUNTY TREASURER
FAYETTE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

As a continued result of computer difficulties, depository reconciliations of the record balances to the bank account balances were not presented for audit during the audit period. At December 31, 2012, the Treasurer has \$34,326.56 more in the bank than in her financial records.

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."

COUNTY TREASURER
FAYETTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 21, 2013, with Mary R. Hiers, Treasurer; Barton Barker, President of the Board of County Commissioners; and Shirley Wise, President of the County Council.