

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

AUDIT REPORT

OF

COUNTY TREASURER

KNOX COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
08/08/2013



TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon K. Duke Mindy S. Wessel	01-01-11 to 12-31-12 01-01-13 to 12-31-14
Treasurer	Cendy Joslin Sharon K. Duke	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the County Council	Steve Thais	01-01-12 to 12-31-13
President of the Board of County Commissioners	Kevin Meyer Rowe Sargent	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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF KNOX COUNTY

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 Knox County for the year 2012.

STATE BOARD OF ACCOUNTS

July 10, 2013

COUNTY TREASURER  
KNOX COUNTY  
AUDIT RESULT AND COMMENT

***BANK ACCOUNT RECONCILIATIONS – TREASURER***

Depository reconciliations of the fund balances to the bank account balances were not presented for audit for the month of December during the 2012 audit period.

The current Treasurer has not completed bank reconciliation for the months of January, February, March, or April for 2013.

As of December 31, 2012, the bank account reconciliation identified cash long in the amount of \$9,490.

Indiana Code 5-13-6-1(e) states in part: "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  
KNOX COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2013, with Cendy Joslin, former Treasurer; Sharon K. Duke, Treasurer; Steve Thais, President of the County Council; Don Halter, County Commissioner; and Mindy S. Wessel, Auditor. The officials concurred with our audit finding.