

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

AUDIT REPORT

OF

COUNTY AUDITOR

JEFFERSON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
12/12/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Celeste G. Reed	01-01-11 to 12-31-14
President of the County Council	William H. Hensler	01-01-12 to 12-31-13
President of the Board of County Commissioners	Julie Berry Thomas Pietrykowski	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JEFFERSON COUNTY

We have audited the records of the County Auditor 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 Jefferson County for the year 2012.

STATE BOARD OF ACCOUNTS

November 1, 2013

COUNTY AUDITOR
JEFFERSON COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

Funds with overdrawn cash balances at December 31, 2012, are as follows:

Fund	Amount Overdrawn
Tax Sale Redemption	\$ 4,983
Jefferson Co Ordinance Fee	387
Courthouse Ins Rest Fund	3,766
Sheriff Reserve Unit Fund	476
WIC	22,978
 Total	 \$ 32,590

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
JEFFERSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 1, 2013, with Celeste G. Reed, Auditor. The official concurred with our audit finding.