

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

AUDIT REPORT

OF

COUNTY TREASURER

GREENE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
01/03/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Shelby Meurer Kelly Zimmerly	01-01-09 to 12-31-12 01-01-13 to 12-31-16
President of the County Council	W. Edward Cullison	01-01-12 to 12-31-13
President of the Board of County Commissioners	Steve Lindsey Rick Graves	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 GREENE 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 Greene County for the year 2012.

STATE BOARD OF ACCOUNTS

August 22, 2013

COUNTY TREASURER
GREENE COUNTY
AUDIT RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS

Each month, a bank reconciliation was prepared by the Treasurer's office but not all differences between the bank account balance and the Treasurer's Cash Book were identified. At December 31, 2012, the adjusted bank balance was \$7,785.23 less than the total funds shown on the Treasurer's Cash Book. The County has made adjustments to the Treasurer's Cash Book during the subsequent period to correct the posting errors.

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."

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)

COUNTY TREASURER
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2013, with Kelly Zimmerly, Treasurer; Ed Michael, County Commissioner; and William H. Harp, County Council member. The officials concurred with our audit finding.

The contents of this report were discussed on August 22, 2013, with Shelby Meurer, former Treasurer.