

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

AUDIT REPORT

OF

COUNTY TREASURER

FRANKLIN COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
02/18/2014

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-------------------------------------|--|
| Treasurer | Rebecca Oglesby Veronica Voelker | 01-01-09 to 12-31-12 01-01-13 to 12-31-16 |
| President of the County Council | Jeffery C. Koch | 01-01-12 to 12-31-13 |
| President of the Board of County Commissioners | Thomas Wilson | 01-01-12 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 FRANKLIN 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 Franklin County for the year 2012.

STATE BOARD OF ACCOUNTS

November 7, 2013

COUNTY TREASURER
FRANKLIN COUNTY
AUDIT RESULT AND COMMENT

BANK RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were conducted; however, the reconciliation contained the following errors:

1. The funds ledger balance in the Treasurer's Cash Book, which was used in the depository reconciliation, did not agree to the County Auditor's and County Treasurer's funds ledger balance.
2. The reconciliation contained a reconciling item entitled "Child Support" that was not identified and could not be verified.

The Treasurer's Office had a cash shortage of \$269.38 as of December 31, 2012.

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."

On November 7, 2013, Rebecca Oglesby, former Treasurer, was requested to refund \$269.38 to Franklin County. (See Summary of Charges, page 6)

COUNTY TREASURER
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 7, 2013, with Veronica Voelker, Treasurer.

The contents of this report were discussed on November 7, 2013, with Rebecca Oglesby, former Treasurer.

An exit conference was also held on November 7, 2013, with Thomas Wilson, President of the Board of County Commissioners, and Jeffery C. Koch, President of the County Council.

COUNTY TREASURER
FRANKLIN COUNTY
SUMMARY OF CHARGES

| | <u>Charges</u> | <u>Credits</u> | <u>Balance Due</u> |
|---|-----------------------------|----------------------|-------------------------------|
| Rebecca Oglesby, former Treasurer: | | | |
| Bank Reconciliations, page 4 | \$ 269.38 | \$ | \$ |
| Refunded by Rebecca Oglesby, Quietus No. 039470; November 27, 2013 | <u> </u> | <u>269.38</u> | <u> </u> - |
| Totals | <u>\$ 269.38</u> | <u>\$ 269.38</u> | <u>\$ </u> - |

This report was forwarded to the Office of the Indiana Attorney General and the local prosecuting attorney.