

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

AUDIT REPORT

OF

COUNTY TREASURER

JENNINGS COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
05/07/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Sandra L. Vance	01-01-09 to 12-31-16
President of the County Council	Howard L. Malcomb	01-01-12 to 12-31-14
President of the Board of County Commissioners	Jeffrey S. Day Matt Sporleder	01-01-12 to 12-31-12 01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JENNINGS 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 Jennings County for the year 2012.

STATE BOARD OF ACCOUNTS

April 9, 2014

COUNTY TREASURER
JENNINGS COUNTY
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

The Treasurer's Cash Book does not reconcile to the bank accounts at December 31, 2012. The Cash Book indicates an unidentified cash long that continues to fluctuate from month to month and has increased from \$113,328 at December 31, 2011, to \$124,045 at 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."

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers of Indiana, Chapter 10)

COUNTY TREASURER
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 4, 2014, with Sandra L. Vance, Treasurer, and Shelia R. Porter, Chief Deputy Treasurer.

The contents of this report were also discussed on April 9, 2014, with Howard L. Malcomb, President of the County Council, and Matt Sporleder, President of the Board of County Commissioners.