

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
RIPLEY COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
12/12/2014

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| Auditor | William Wagner | 01-01-11 to 12-31-14 |
| President of the Board of County Commissioners | Robert Reiners | 01-01-12 to 12-31-14 |
| President of the County Council | Dephane Smith | 01-01-12 to 12-31-14 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RIPLEY COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Ripley County for the year 2012.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 6, 2014

COUNTY AUDITOR
RIPLEY COUNTY
EXAMINATION RESULT AND COMMENT

OVERDRAWN CASH BALANCE

The financial statement presented in the Annual Report included an overdrawn cash balance in the Settlement Fund in the amount of \$1,614 at December 31, 2012.

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
RIPLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 6, 2014, with William Wagner, Auditor.