

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

EXAMINATION REPORT
OF
COUNTY TREASURER
POSEY COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
01/16/2015

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Justin W. White	01-01-13 to 12-31-16
President of the County Council	Robert Gentil	01-01-13 to 12-31-14
President of the Board of County Commissioners	Carl A. Schmitz	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF POSEY COUNTY

We have examined the records of the County Treasurer for the period from January 1, 2013 to December 31, 2013, 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 Posey County for the year 2013.

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

December 15, 2014

COUNTY TREASURER
POSEY COUNTY
EXAMINATION RESULT AND COMMENT

LICENSE EXCISE DEPOSITORY ACCOUNT

The bank account used for deposits of license excise taxes collected by the Bureau of Motor Vehicles is not included among the banks listed on the Treasurer's Cash Book.

Indiana Code 5-13-5-1(a) states in part:

"Every public officer who receives or distributes public funds shall:

- (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; . . ."

COUNTY TREASURER
POSEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2014, with Justin W. White, Treasurer, and Carl A. Schmitz, President of the Board of County Commissioners.