

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

COUNTY RECORDER

TIPTON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
05/08/2015

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Recorder	Marla Featherstone	01-01-09 to 12-31-16
President of the County Council	Scott Friend Dennis Henderson James L. Powell	01-01-12 to 12-31-12 01-01-13 to 12-31-14 01-01-15 to 12-31-15
President of the Board of County Commissioners	Mike Cline Phil Heron Joe VanBibber	01-01-12 to 12-31-13 01-01-14 to 12-31-14 01-01-15 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

This report is supplemental to our examination report of Tipton County (County), for the period from January 1, 2012 to December 31, 2012. It has been provided as a separate report so that the reader may easily identify any Examination Results and Comments that pertain to the County Recorder. It should be read in conjunction with our Financial Statement Examination Report of the County, which provides our opinion on the County's financial statement. This report may be found at www.in.gov/sboa/.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Examination Result and Comment contained herein describes the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

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

March 5, 2015

COUNTY RECORDER
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

DEPOSITS

Receipts were deposited later than the next business day in 38 percent of receipts tested.

Indiana Code 5-13-6-1(c) states in part:

". . . all local officers . . . who collect public funds of their respective political subdivisions, shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY RECORDER
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 30, 2014, with Marla Featherstone, County Recorder.

The contents of this report were discussed on March 5, 2015, with Joe VanBibber, President of the Board of County Commissioners; James L. Powell, President of the County Council; and Gregg Townsend, County Auditor.