

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2014 to December 31, 2015



FILED
10/21/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Stephen Brack	12-20-12 to 12-31-18
County Treasurer	Veronica Voelker	01-01-13 to 12-31-16
Clerk of the Circuit Court	Karla J. Bauman	01-01-11 to 12-31-18
County Sheriff	Kenneth A. Murphy	01-01-11 to 12-31-18
County Recorder	Pamela K. Beneker	01-01-13 to 12-31-16
President of the Board of County Commissioners	Thomas Wilson	01-01-14 to 12-31-16
President of the County Council	Jeffery C. Koch Rebecca Oglesby	01-01-14 to 12-31-14 01-01-15 to 12-31-16



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

This report is supplemental to our examination report of Franklin County (County), for the period from January 1, 2014 to December 31, 2015. 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. 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.

Any Official Response to the Examination Result and Comment, incorporated within this report, was not verified for accuracy.

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

August 24, 2016

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COUNTY TREASURER
FRANKLIN COUNTY

COUNTY TREASURER
FRANKLIN COUNTY
EXAMINATION RESULT AND COMMENT

COUNTY TREASURER EXCISE TAX

The postings to the County Treasurer's Cash Book for excise tax were based on actual amounts deposited to the County's bank account by the Indiana Bureau of Motor Vehicles (BMV) rather than deposit reports provided to the County from the BMV.

We recommend that the Deposit Reports be accessed and copied or printed daily by the Treasurer's office. We also recommend that the Treasurer's cash book be posted daily, however at a minimum, once a month the amount of the excise collected must be posted to the Treasurer's cash book. A receipt should be issued that shows the date of the deposit (report date), the amount deposited and should also list the transaction date and the report number. If the posting is done weekly or monthly, the receipt should list the range of transaction dates and the range of report numbers include on the receipt. The excise tax should be posted to the Other Sources, Excise Tax Collections. The amount received for surtax and wheel tax should be on a quietus issued by the Auditor's office and be part of the Funds Ledger on the Cash Book. The total amount deposited should be entered in the bank deposits section of the cashbook. All of these amounts should be taken from the Deposit Report. The Deposit Report is the notification from the BMV of the amount of Excise tax, wheel and surtax collected for your county for that transaction date. If the amount shown as deposited on the bank statement does not match the Deposit Report, the County should contact BMV immediately.

Please note that the process of reconciliation requires you compare your county's record balance (cash book) to the bank's record (bank statement). If only the bank statement is used to post the cash book then a true reconciliation has not been done. The deposit report functions in the same way an ACH remittance from the Auditor of State functions for EFT deposits. In addition, the total on the deposit report should also tie to the amount on the last page of the Auditor Report of registrations by Township for the excise tax and to the amount on the last page of the Assessor Report of Registrations by Township for wheel tax and surtax.

(The County Bulletin and Uniform Compliance Guidelines, Volume 393, Page 11)

COUNTY TREASURER
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2016, with Veronica Voelker, County Treasurer; Stephen Brack, County Auditor; Rebecca Oglesby, President of the County Council; Daryl Kramer, Vice President of the County Council; and Eric Roberts, County Commissioner.