

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF
COUNTY AUDITOR
TIPTON COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
08/21/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lisa Dever	01-01-03 to 06-30-05
	Suzanne C. Alexander	07-01-05 to 12-31-06
President of the Board of County Commissioners	Dennis Henderson	01-01-04 to 12-31-05
	Tom E. Dolezal	01-01-06 to 12-31-06
President of the County Council	J. Richard Henderson	01-01-04 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY, INDIANA

We have examined the records of the County Auditor for the period from January 1, 2005 to December 31, 2005, 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 Examination Report of Tipton County for the year 2005.

STATE BOARD OF ACCOUNTS

July 10, 2006

COUNTY AUDITOR
TIPTON COUNTY
EXAMINATION RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS

Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers and the control account, for the following:

- (1) The General Drain Improvement Fund
- (2) The Surplus Tax Fund

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14.) (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9.)

COUNTY AUDITOR
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2006, with Suzanne C. Alexander, Auditor; Tom E. Dolezal, President of the Board of County Commissioners; and J. Richard Henderson, President of the County Council.