

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

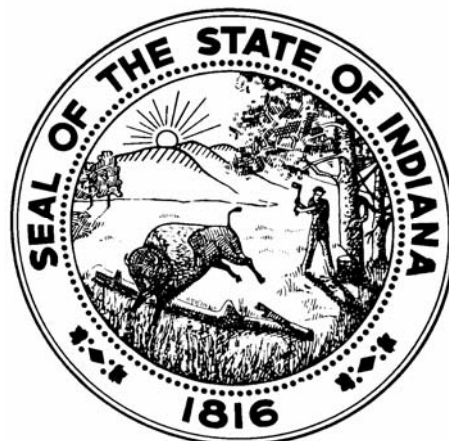
AUDIT REPORT

OF

COUNTY TREASURER

JASPER COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

09/28/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Interest on Investments .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Tammy L. McEwan	01-01-05 to 12-31-08
President of the County Council	Ronald P. McIlwain James Adamson	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Richard Maxwell	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2006 to December 31, 2006, 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2006.

STATE BOARD OF ACCOUNTS

June 12, 2007

COUNTY TREASURER  
JASPER COUNTY  
AUDIT RESULT AND COMMENT

INTEREST ON INVESTMENTS

Interest earned on investments was posted to the record incorrectly. Posting errors were found totaling \$64,773.23, which overstated the net assets at December 31, 2006. These errors were considered immaterial to Jasper County's Annual Report.

At all times, the manual and/or 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 Treasurers, Chapter 10)

COUNTY TREASURER  
JASPER COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2007, with Tammy L. McEwan, Treasurer.  
The official concurred with our audit finding.