

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

AUDIT REPORT

OF

COUNTY RECORDER

DECATUR COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Mary Vail	01-01-04 to 12-31-07
President of the County Council	Ernest Gauk	01-01-06 to 12-31-07
President of the Board of County Commissioners	Jerome Buening Charles Buell	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR COUNTY

We have audited the records of the County Recorder 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 Decatur County for the year 2006.

STATE BOARD OF ACCOUNTS

October 1, 2007

COUNTY RECORDER
DECATUR COUNTY
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

The prescribed General Receipt Form 352 or an approved substitute was not always in use.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Recorders, Chapter 9)

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County Recorders, Chapter 9)

COUNTY RECORDER
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 1, 2007, with Mary Vail, Recorder; Charles Buell, President of the Board of County Commissioners; and Geneva Hunt, County Council member. The officials concurred with our audit finding.