B34938

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

EXAMINATION REPORT

OF

COUNTY TREASURER

CARROLL COUNTY, INDIANA

January 1, 2008 to December 31, 2008

FILED

10/16/2009

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COUNTY OFFICIALS

Office	Official	Term
Auditor	Beth Myers	01-01-07 to 12-31-10
Treasurer	Jane Brewington	01-01-07 to 12-31-10
Clerk	Laura Sterott	01-01-05 to 12-31-08
	Nancy Mattox	01-01-09 to 12-31-12
Sheriff	Tony Burns	01-01-07 to 12-31-10
President of the County Council	Nancy Cripe	01-01-08 to 12-31-08
	Ann Brown	01-01-09 to 12-31-09
President of the Board of County Commissioners	Loren Hylton	01-01-08 to 12-31-09

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF CARROLL COUNTY

We have examined the records of the County Treasurer for the period from January 1, 2008 to December 31, 2008, 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 Annual Report of Carroll County for the year 2008.

STATE BOARD OF ACCOUNTS

August 20, 2009

COUNTY TREASURER
CARROLL COUNTY
EXAMINATION RESULT AND COMMENT

BANK ACCOUNT RECONCILIATIONS - HOMESTEAD TAX REFUND ACCOUNT

Depository reconciliations of the fund balances to the bank account balances for the Homestead Tax Refund Account were not presented for examination. A bank reconcilement, as of December 31, 2008, was prepared, based on available information, and resulted in cash necessary to balance of $411.22.

IC 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

COUNTY TREASURER
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2009, with Jane Brewington, Treasurer; Loren Hylton, President of the Board of County Commissioners; Ann Brown, President of the County Council; Ron Slavons, County Council member; and Beth Myers, Auditor.