

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

AUDIT REPORT

OF

COUNTY TREASURER

BROWN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

12/14/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Joe Wray	01-01-05 to 12-31-12
President of the Board of County Commissioners	Stephanie R. Yager James W. Austin	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	David Critser	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Brown County for the year 2008.

STATE BOARD OF ACCOUNTS

October 28, 2009

COUNTY TREASURER
BROWN COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

The Treasurer has not certified any delinquent personal property taxes to the Clerk of the Circuit Court since 2002.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

A similar comment was included in the prior Report B33469.

COUNTY TREASURER
BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 28, 2009, with Joe Wray, Treasurer. The official concurred with our audit finding.