

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

AUDIT REPORT

OF

COUNTY TREASURER

STARKE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

05/28/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Linda L. Belork	01-01-09 to 12-31-12
President of the County Council	Mark C. Smith	01-01-09 to 12-31-10
President of the Board of County Commissioners	Daniel D. Bridegroom	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STARKE COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2009 to December 31, 2009, 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 Starke County for the year 2009.

STATE BOARD OF ACCOUNTS

April 27, 2010

COUNTY TREASURER
STARKE COUNTY
AUDIT RESULT AND COMMENT

ACCOUNTING RECORDS

Several posting errors were made in the County Treasurer's Daily Balance and Cash Depositories Record, Form 47. The Treasurer had accumulated 133 individual errors totaling \$1,102,670 at the end of November 2009 which were corrected in January 2010 before the records were closed for 2009. At December 31, 2009, the Treasurer's total of all Ledger Accounts Cash Funds balance was understated \$636,618 and the undistributed tax collections were overstated by approximately the same amount due to not posting license excise tax and other undistributed funds properly at settlement.

The County Treasurer's Monthly Financial Reports, Form 47TR were not completed in a timely manner throughout 2009. January through June reports were not completed until October 2009. July's report was not completed until November 2009, August through October reports were not completed until December 2009, and November and December reports were not completed until January 2010.

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)

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 Treasurers, Chapter 10)

COUNTY TREASURER
STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 27, 2010, with Linda L. Belork, Treasurer; Daniel D. Bridegroom, President of the Board of County Commissioners; and Mark C. Smith, President of the County Council. The officials concurred with our audit finding.