

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

AUDIT REPORT

OF

COUNTY AUDITOR

CASS COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

07/12/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Vaneen M. Ide	01-01-09 to 12-31-12
President of the County Council	Ralph Anderson	01-01-09 to 12-31-10
President of the Board of County Commissioners	David S. Arnold	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the County Auditor 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2009.

STATE BOARD OF ACCOUNTS

June 9, 2010

COUNTY AUDITOR  
CASS COUNTY  
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Lease Rental Payment	2009	<u>\$ 2,000</u>

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

CONGRESSIONAL SCHOOL FUND-DISTRIBUTION OF INTEREST

Interest earned on Congressional School funds totaling \$901.05, was not distributed to the County school corporations for 2009, as well as a balance of undistributed interest from 2008 of \$1,480.71. A similar comment was in prior Report B34643.

IC 20-42-2-7 states:

"The county auditor of each county or the treasurer of state shall, semiannually, on the second Monday of July and on the last Monday in January make apportionment of the amount of the congressional township school revenue belonging to each school corporation. The apportionment shall be paid to each school corporation's treasurer."

RECONCILIATION OF SUBSIDIARY LEDGERS

Reconcilements of Ledger Form 65 STF, Surplus Tax Fund Subsidiary Ledger with the balance of the Surplus Tax Fund have not been performed by the Treasurer or the Auditor. A similar comment was in prior Reports B34643 and B32636.

At all times, the manual and 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 Auditors, Chapter 14)

COUNTY AUDITOR  
CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2010, with Vaneen M. Ide, Auditor. The official concurred with our audit findings.