

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

AUDIT REPORT

OF

COUNTY TREASURER

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>
Treasurer	Dawn R. Conner	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  
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TO: THE OFFICIALS OF CASS 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 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

May 12, 2010

COUNTY TREASURER  
CASS COUNTY  
AUDIT RESULTS AND COMMENTS

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 B34646 and B32639.

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 Treasurers, Chapter 10)

PRESCRIBED FORMS

County Form 47 (Treasurer's Daily Balance of Cash and Depositories) was not used in the manner prescribed. The excess tax collections and the drainage maintenance collections were not recorded separately from the property tax collections as required. The unapproved form used to replace the Register of Taxes Collected also does not separate the types of collections as required. As a result, property taxes, drainage maintenance collections, and the excess tax at settlement cannot be reconciled to the Treasurer's Daily Balance of Cash and Depositories. A similar comment was in prior Reports B34646, B32639, B31320, and B28226.

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  
CASS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 12, 2010, with Dawn R. Conner, Treasurer.  
The official concurred with our audit findings.