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

SUPPLEMENTAL REPORT

OF

TREASURER

DECATUR COUNTY, INDIANA

January 1, 2009 to December 31, 2009

FILED

09/22/2010

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COUNTY OFFICIALS

Office	Official	Term
Treasurer	Rita Burkert	01-01-09 to 12-31-12
President of the County Council	Ernest Gauck	01-01-09 to 12-31-10
President of the Board of County Commissioners	Jerome Buening	01-01-09 to 12-31-10

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF DECATUR COUNTY

We have audited the records of the 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 Decatur County for the year 2009.

STATE BOARD OF ACCOUNTS

August 16, 2010

BANK ACCOUNT RECONCILIATIONS

As of December 31, 2009, the Treasurer's Cash Book did not include TIF bank account, excluded certain 2009 transactions relating to investment earnings and electronic fund transfers, and included an unexplained net cash long of $323.88. Consequently, the Treasurer's records did not reconcile to the net depository balances as presented for audit, nor did they balance with the County Auditor's office records as required.

IC 5-13-6-1(e) states in part: "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."

The County Treasurer shall monthly " . . . balance and prove all records at close of preceding month, prepare monthly financial statement and reconcile with statements prepared by the County Auditor. . . ." (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 1)

MONTHLY FINANCIAL REPORT (Form 47TR)

Monthly Financial Report (Form 47TR), presents the amounts with which the Treasurer is chargeable for the various funds and accounts, the amounts with which the Treasurer is credited for money on deposit, invested and cash on hand, and any long or short at the close of each month. The report also provides space for reconcilement with depositories. Since the County Treasurer's records were not reconciled as required (see above comment), the reports submitted in 2009 to the State Board of Accounts were incorrect.

IC 36-2-9-11 requires submission of this report which has been prescribed by the State Board of Accounts. The form is self-explanatory and all of the information required can be obtained from the daily balance of cash and depositories, except for the bank balances shown on the bank statements and the amounts of outstanding warrants which are obtained from the bank reconcilements. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 4)

TREASURER
DECATUR COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2010, with Jerome Buening, President of the Board of County Commissioners; and Rita Burkert, Treasurer. The officials concurred with our findings.