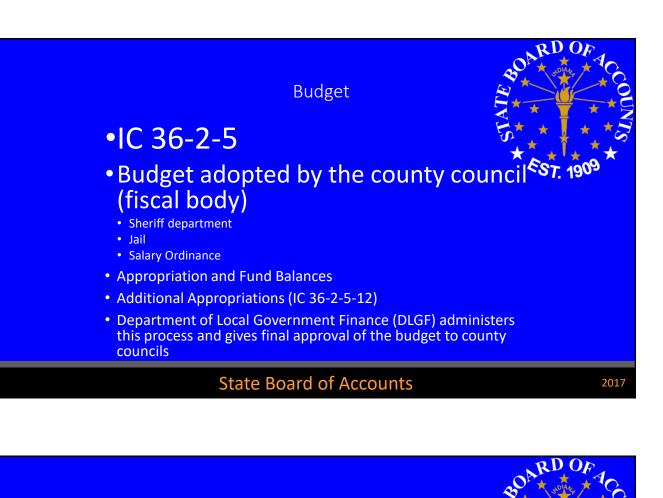




- •Use Designated Depositories (IC 5-13-6
- Deposit collections daily
 - Treasurer
 - Financial Institution
- Reconcile bank statements to records at least monthly.
- Remit at least monthly to the county treasurer/auditor.

EST. 19



Other Administration

- County Executive
 - Board of County Commissioners
 - Contracts
 - Purchasing Agency
 - Approve claims

Fiscal Officer

- County Auditor
 - Audit claims
 - Issue Warrants (checks)
 - Payroll
 - Deposit with Treasurer through Report of Collections process at the Auditor's office.

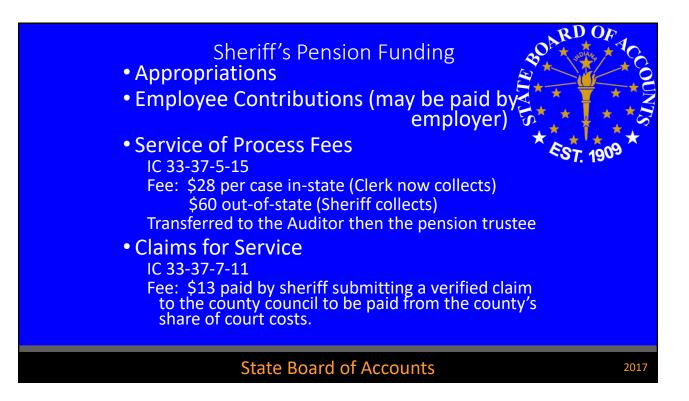
State Board of Accounts

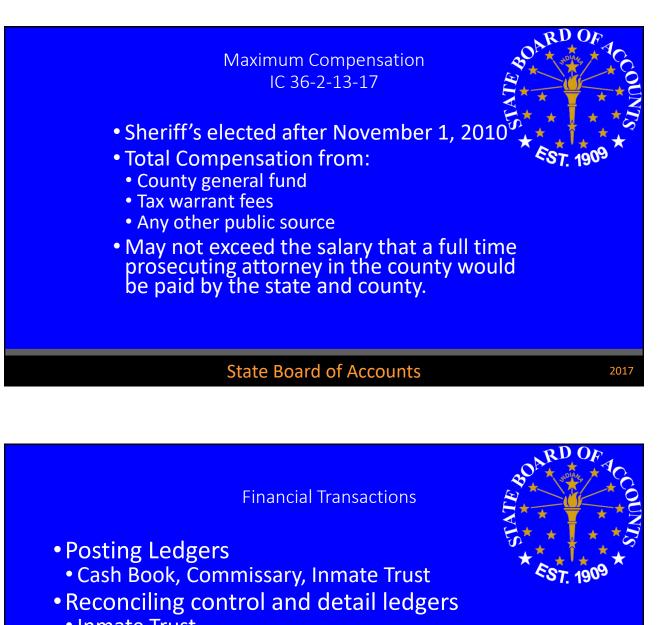
2017

Auditor's Office

- Audit Claims
 - Your County Auditor will be auditing your claims before payment in the second se
 - Complete
 - Invoice attached
 - Mathematically correct/ accurate
 - Proper approval
 - Sufficient Appropriation, if needed
 - Sufficient fund balance
 - Payroll claims must also be complete, accurate and approved by appropriate personnel

State Board of Accounts





- Inmate Trust
 Reconciling lodge
- Reconciling ledgers to bank statements (Example Handout)
 - Commissary
 - Inmate Trust
 - Sheriff Trust

State Board of Accounts

2017