

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY AUDITOR

BROWN COUNTY, INDIANA

January 1, 2004 to December 31, 2004



FILED

08/25/2006

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Capital Assets	4
Appropriations	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mari H. Miller	01-01-03 to 12-31-06
President of the County Council	David L. Critser	01-01-04 to 12-31-06
President of the Board of County Commissioners	James L. Gredy Stephanie Yager	01-01-04 to 12-31-04 01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BROWN COUNTY

We have audited the records of the County Auditor for the period from January 1, 2004 to December 31, 2004, 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 Brown County for the year 2004.

STATE BOARD OF ACCOUNTS

April 10, 2006

COUNTY AUDITOR
BROWN COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS

As noted in audit reports B22002 and B25199, information presented for audit did not indicate an inventory or record of capital assets using Capital Asset Ledger, County Form 146, or an approved alternative form.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapters 14 and 20)

APPROPRIATIONS

Due to problems with completing reassessment, the budget recorded by the County was not approved by the Indiana Department of Local Government Finance until November 14, 2005.

Indiana Code 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."

COUNTY AUDITOR
BROWN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 15, 2006, with Mari H. Miller, Auditor; Stephanie Yager, President of the Board of County Commissioners; and David L. Critser, President of the County Council. The officials concurred with our audit findings.