

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

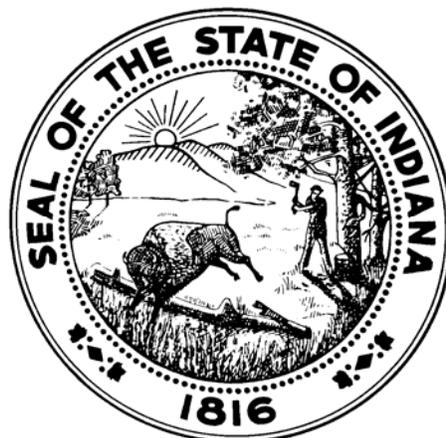
AUDIT REPORT

OF

COUNTY AUDITOR

DEARBORN COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/14/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cary B. Pickens	01-01-03 to 12-31-06
President of the County Council	Charles T. Fehrman	01-01-05 to 12-31-06
President of the Board of County Commissioners	Vera Benning Jeff L. Hughes	01-01-05 to 05-16-06 05-17-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEARBORN COUNTY

We have audited the records of the County Auditor for the period from January 1, 2005 to December 31, 2005, 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 Dearborn County for the year 2005.

STATE BOARD OF ACCOUNTS

October 16, 2006

COUNTY AUDITOR
DEARBORN COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSET RECORD

Information presented for audit indicated the record of capital assets, Form 146, was incomplete.

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 Asset 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 Auditor's, Chapter 14)

COUNTY AUDITOR
DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2006, with Jessica Tibbetts, Deputy Auditor. The official concurred with our audit finding.