

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
JENNINGS COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
02/16/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Edwin B. Judd Janice L. Ramey	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Kenneth W. Pettit Edward Maschino	01-01-05 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Robert R. Willhite Richard B. Schneider	01-01-05 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Jennings County for the year 2005.

STATE BOARD OF ACCOUNTS

January 25, 2007

COUNTY AUDITOR
JENNINGS COUNTY
EXAMINATION RESULTS AND COMMENTS

CERTIFICATES OF ERROR

Form 127-CE (Certificate of Error) and Form 133 (Petition of Correction of Error) were not always used to document errors corrected on the property tax duplicates.

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 Auditors, Chapter 14)

OVERDRAWN APPROPRIATIONS

The Cumulative Courthouse fund expenditures exceeded approved appropriations by \$90,929 for 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
JENNINGS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 25, 2007, with Janice L. Ramey, Auditor; Edward Maschino, President of the County Council; and Richard B. Schneider, President of the Board of County Commissioners.