

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

AUDIT REPORT  
OF  
BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
09/27/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Brenda Adams	01-01-06 to 12-31-08
President of the Board of County Commissioners	Norman Voyles	01-01-04 to 12-31-07
President of the County Council	Samuel Carlisle Kenneth Hale	01-01-04 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF MORGAN COUNTY

We have audited the records of the Board of County Commissioners for the period from January 1, 2006 to December 31, 2006, 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 Morgan County for the year 2006.

STATE BOARD OF ACCOUNTS

May 31, 2007

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY  
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit did not indicate an inventory or sufficient record of capital assets using County Form 146.

Every governmental unit should have a complete inventory of all fixed 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 Auditor's, Chapter 14)

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 2, 2007, with Norman Voyles, President of the Board of County Commissioners; Kenneth Hale, President of the County Council; and Brenda Adams, Auditor.