

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

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



FILED
09/28/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Alan Alcorn	01-01-06 to 12-31-07
President of the Board of County Commissioners	Allen F. Paddock	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

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 Union County for the year 2006.

STATE BOARD OF ACCOUNTS

August 30, 2007

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY
AUDIT RESULT AND COMMENT

OFFICIAL RECEIPT FORMS

Receipt forms used by the Transfer Station are not properly completed. The receipt forms tested did not indicate the payment type and many payee names were illegible.

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 Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2007, with Virginia Bostick, Auditor; Allen F. Paddock, President of the Board of County Commissioners; and Alan Alcorn, President of the County Council. The officials concurred with our audit finding.