

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

DEARBORN COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

11/28/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Vera Benning Jeff L. Hughes	01-01-06 to 05-16-06 05-17-06 to 12-31-07
President of the County Council	Charles T. Fehrman	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEARBORN 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Dearborn County for the year 2006.

STATE BOARD OF ACCOUNTS

September 26, 2007

BOARD OF COUNTY COMMISSIONERS  
DEARBORN COUNTY  
AUDIT RESULTS AND COMMENTS

CUMULATIVE CAPITAL DEVELOPMENT FUND DISBURSEMENTS

Ordinance No. 8-1993 states that the purpose of the Cumulative Capital Development Fund is for construction, repairs, or improvements of bridges, jails, and parks. Examples of items purchased from this fund and the amounts paid are as follows:

Copy Machines, Printers and Scanner	\$ 18,286
Soil and Water Conservation Programs	11,150
Furniture and Equipment	20,654
Jail Kitchen Items	4,948
Computer Hardware and Software	69,598
Security Camera System	31,419

There was no evidence presented for audit that a declaration of an emergency was declared by the County Commissioners to expand the use of the fund.

A similar comment was included in the prior report.

Indiana Code 36-9-14.5-8(c) states:

"Money held in the cumulative capital development fund may be spent for purposes other than the purposes stated in section 2 of this chapter, if the purpose is to protect the public health, welfare, or safety in an emergency situation that demands immediate action or to contribute to an authority established under IC 36-7-23. Money may be spent under the authority of this subsection only after the county executive:

- (1) issues a declaration that the public health, welfare, or safety is in immediate danger that requires the expenditure of money in the fund; or (2) certifies in the minutes of the county executive that the money is contributed to the authority for capital development purposes."

ANNUAL REPORT PUBLICATION

The annual report for the year 2006 was not published in the local newspaper.

Indiana Code 36-2-2-19 states in part: "At its second regular meeting each year, the executive shall make an accurate statement of the county's receipts and expenditures during the preceding calendar year . . . The executive shall post this statement at the courthouse door and (2) other places in the county and shall publish it in the manner prescribed by IC 5-3-1."

BOARD OF COUNTY COMMISSIONERS  
DEARBORN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 26, 2007, with Jeff L. Hughes, President of the Board of County Commissioners.