

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

EXAMINATION REPORT

OF

COUNTY AUDITOR

CRAWFORD COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

12/20/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Peggy Bullington	01-01-03 to 12-31-10
President of the County Council	Jerry Brewer	01-01-06 to 12-31-07
President of the Board of County Commissioners	Randy Gilmore	01-01-06 to 12-31-07



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

We have examined the records of the County Auditor 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Crawford County for the year 2006.

STATE BOARD OF ACCOUNTS

October 18, 2007

COUNTY AUDITOR  
CRAWFORD COUNTY  
EXAMINATION RESULT AND COMMENT

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the examination period:

- (1) Claims were not prepared from invoices for all disbursements. There were instances of claims being paid according to the monthly vendor statements.
- (2) Claims were not adequately itemized.
- (3) All claims did not have board approval.
- (4) Claims or invoices did not have evidence to support receipt of goods or services.
- (5) Policy on reimbursements was not consistently followed.

Indiana Code 5-11-10-1.6(c) states: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
CRAWFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 18, 2007, with Peggy Bullington, Auditor; Randy Gilmore, President of the Board of County Commissioners; and Jerry Brewer, President of the County Council. The officials concurred with our audit finding.