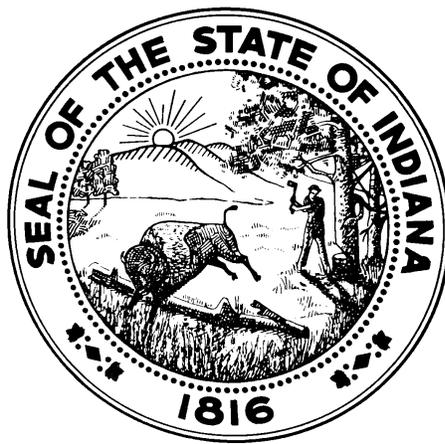


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

EXAMINATION REPORT  
OF  
BOARD OF COUNTY COMMISSIONERS  
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>
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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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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INDIANAPOLIS, INDIANA 46204-2769

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Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF CRAWFORD COUNTY

We have examined 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 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

BOARD OF COUNTY COMMISSIONERS  
CRAWFORD COUNTY  
EXAMINATION RESULT AND COMMENT

PENALTIES, INTEREST AND OTHER CHARGES

In some cases amounts payable to vendors and other suppliers of goods and services were not being paid until three months after the invoice dates, resulting in finance charges being assessed and paid.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS  
CRAWFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 18, 2007, with Randy Gilmore, President of the Board of County Commissioners; and Jerry Brewer, President of the County Council.