

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
JENNINGS COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
05/20/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice L. Ramey	01-01-07 to 12-31-10
President of the County Council	Edward L. Maschino	01-01-07 to 12-31-08
President of the Board of County Commissioners	Richard B. Schneider	01-01-07 to 12-31-08



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF JENNINGS COUNTY

We have examined the records of the County Auditor for the period from January 1, 2007 to December 31, 2007, 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 Jennings County for the year 2007.

STATE BOARD OF ACCOUNTS

March 10, 2008

COUNTY AUDITOR  
JENNINGS COUNTY  
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

The records presented for examination indicated the expenditures for the County Family and Children Fund was in excess of budgeted appropriations by \$57,018.

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR  
JENNINGS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 10, 2008, with Janice L. Ramey, Auditor; Richard B. Schneider, President of the Board of County Commissioners; and Edward L. Maschino, President of the County Council.