

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

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



FILED
07/21/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David B. Kelly	01-01-07 to 12-31-10
President of the County Council	Carlton Clevenger	01-01-07 to 12-31-08
President of the Board of County Commissioners	David Lenkensdofer	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RANDOLPH COUNTY, INDIANA

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 Annual Report of Randolph County for the year 2007.

STATE BOARD OF ACCOUNTS

June 2, 2008

COUNTY AUDITOR
RANDOLPH COUNTY
EXAMINATION RESULT AND COMMENT

BOARD MINUTES

Minutes of meetings of the governing body for 2007 were not available for examination.

Indiana Code 5-14-1.5-4(b) states in part:

"As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

The county auditor shall keep a record of the proceedings of the meetings of the board of county commissioners. [Indiana Code 36-2-2-11] The proceedings and determinations of the board shall be recorded in a book to be kept for that purpose, and all books, accounts, vouchers, papers and documents, touching the business or property of the county, shall be carefully kept by the auditor. [IC 36-2-2-11] (Accounting and Uniform Compliance Guidelines Manual for County Auditor, Chapter 3)

Indiana Code 36-2-2-11 states:

- "(a) The county auditor shall attend all meetings of, and record in writing the official proceedings of, the executive.
- (b) If a copy of the executive's proceedings has been signed and sealed by the auditor and introduced into evidence in court, that copy is presumed to be an accurate record of the executive's proceedings."

COUNTY AUDITOR
RANDOLPH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 1, 2008, with David B. Kelly, Auditor. The contents of this report were discussed on June 2, 2008, with David B. Kelly, Auditor; Carlton Clevenger, President of the County Council; and David Lenkensdofer, President of the Board of County Commissioners. The official response has been made a part of this report and may be found on page 6.

David Kelly

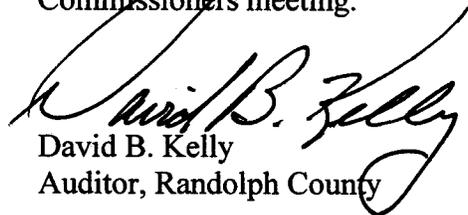
AUDITOR, RANDOLPH COUNTY, INDIANA

100 South Main Street, Room 102 | Winchester, Indiana 47394 | Phone: 765-584-6700
dkelly@randolphcounty.us

June 2, 2008

I acknowledge that I was remiss in providing formal minutes or memoranda for the Commissioners meetings, however, I would like it known that all pertinent information, such as meeting dates, attendance, topics, motions and votes, was documented on paper. Also, audio tapes were recorded for the proceedings.

Since the first part of March, I have completed 16 sets of minutes, concentrating first on becoming current with 2008 and then catching up on 2007. Although I have not totally caught up on the minutes, I have made progress and it is my goal to continue providing the Commissioners with current sets of minutes while catching up with 2007 minutes at each Commissioners meeting.


David B. Kelly
Auditor, Randolph County