

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

EXAMINATION REPORT

OF

COUNTY AUDITOR

OWEN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED
08/22/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Angie Lawson	01-01-05 to 12-31-08
President of the County Council	Michael L. Wood	01-01-07 to 12-31-08
President of the Board of County Commissioners	Wiley Truesdel	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2007.

STATE BOARD OF ACCOUNTS

July 14, 2008

COUNTY AUDITOR
OWEN COUNTY
EXAMINATION RESULTS AND COMMENTS

FUND SOURCES AND USES

Funds were disbursed from the Building Department Fund for various expenses of the County Sheriff's Department. The County officials were advised to refund the Building Department Fund from the County General Fund for the expenses that belonged to the County Sheriff's Department.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

PRESCRIBED FORM

The following prescribed or approved form was not always in use:

99A Employee Service Record

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY AUDITOR
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 14, 2008, with Wiley Truesdel, President of the Board of County Commissioners; Michael L. Wood, President of the County Council; and Angie Lawson, Auditor. The officials concurred with our examination findings.