

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

AUDIT REPORT
OF
DRAINAGE BOARD
SHELBY COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/19/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Drainage Board	Kevin Nigh	01-01-07 to 12-31-08
President of the County Council	Terry Smith	01-01-07 to 12-31-08
President of the Board of County Commissioners	Tony Newton	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited the records of the Drainage Board 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Shelby County for the year 2007.

STATE BOARD OF ACCOUNTS

August 26, 2008

DRAINAGE BOARD
SHELBY COUNTY
AUDIT RESULT AND COMMENT

CONTRACTS

Payments totaling \$271,987 were made to an excavating company for the construction of Meadowview Drain in 2007. The Drainage Board did award the project to the lowest bidder, but did not execute a written contract with the excavating company in accordance with Indiana Code 36-1-12.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

DRAINAGE BOARD
SHELBY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2008, with Taylor Summerford, Surveyor; and Tony Newton, President of the Board of County Commissioners.