

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

AUDIT REPORT

OF

COUNTY AUDITOR

VANDERBURGH 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>
Auditor	Bill Fluty	01-01-07 to 12-31-10
President of the County Council	Marsha Abell	01-01-07 to 12-31-08
President of the Board of County Commissioners	Cheryl Musgrave Vacant Bill Nix Jeff Korb	01-01-07 to 07-16-07 07-17-07 to 07-23-07 07-24-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VANDERBURGH COUNTY

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

STATE BOARD OF ACCOUNTS

August 20, 2008

COUNTY AUDITOR
VANDERBURGH COUNTY
AUDIT RESULT AND COMMENT

CONTRACTS

The County entered into a contract with SMG effective January 1, 2006, requiring an independent audit of SMG. An addendum to the contract was added on October 16, 2007, amending the requirement from requiring an audit to requiring a review. A review has not been presented for the years 2006 and 2007.

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY AUDITOR
VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2008, with Jeff Korb, President of the Board of County Commissioners; and Bill Fluty, Auditor. The officials concurred with our audit finding.