

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

DEARBORN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/24/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Cumulative Capital Development Fund Disbursements.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Jeff L. Hughes	01-01-07 to 12-31-08
President of the County Council	Charles T. Fehrman	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF DEARBORN COUNTY

We have audited the records of the Board of County Commissioners 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 Dearborn County for the year 2007.

STATE BOARD OF ACCOUNTS

August 14, 2008

BOARD OF COUNTY COMMISSIONERS
DEARBORN COUNTY
AUDIT RESULT AND COMMENT

CUMULATIVE CAPITAL DEVELOPMENT FUND DISBURSEMENTS

Ordinance 8-1993 states that the purpose of the Cumulative Capital Development Fund is for construction, repairs, or improvements of bridges, jails, and parks. There were disbursements from the fund of \$156,254 for computer hardware, software and training.

There was no evidence presented for audit that a declaration of an emergency was declared by the County Commissioners to expand the use of the fund.

Indiana Code 36-9-14.5-8(c) states:

"Money held in the cumulative capital development fund may be spent for purposes other than the purposes stated in section 2 of this chapter, if the purpose is to protect the public health, welfare, or safety in an emergency situation that demands immediate action or to contribute to an authority established under IC 36-7-23. Money may be spent under the authority of this subsection only after the county executive:

- (1) issues a declaration that the public health, welfare, or safety is in immediate danger that requires the expenditure of money in the fund; or (2) certifies in the minutes of the county executive that the money is contributed to the authority for capital development purposes."

A similar comment was reported in prior Report B31157.

BOARD OF COUNTY COMMISSIONERS
DEARBORN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2008, with Jeff L. Hughes, President of the Board of County Commissioners.