

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

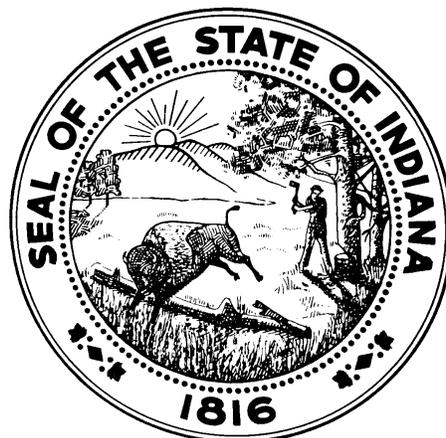
AUDIT REPORT

OF

COUNTY COMMISSIONERS

GRANT COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

09/25/2008



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>  | <u>Term</u>          |
|---|------------------|----------------------|
| President of the Board of<br>County Commissioners | Mark E. Bardsley | 01-01-07 to 12-31-08 |
| President of the<br>County Council                | Mike Scott       | 01-01-07 to 12-31-08 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF GRANT COUNTY

We have audited the records of the 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 Grant County for the year 2007.

STATE BOARD OF ACCOUNTS

August 26, 2008

COUNTY COMMISSIONERS  
GRANT COUNTY  
AUDIT RESULT AND COMMENT

PERSONAL PROPERTY USE

The County is paying for approximately 95 cellular phones. These phones are used during normal work hours as well as outside of normal work hours. The County Commissioners have not adopted a policy for cellular phone usage. There is no centralized area (Commissioners Office or Auditors Office) that maintains a record of individuals who have possession and use of the phones. There were no records presented for audit that report the business use of these phones.

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit.

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

COUNTY COMMISSIONERS  
GRANT COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2008, with Mark E. Bardsley, President of the Board of County Commissioners; and Mike Scott, President of the County Council.