

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
WARREN COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
10/15/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michelle Hetrick	01-01-07 to 12-31-10
President of the County Council	Steve McIntosh John Comer	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARREN 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 Annual Report of Warren County for the year 2007.

STATE BOARD OF ACCOUNTS

August 21, 2008

COUNTY AUDITOR
WARREN COUNTY
EXAMINATION RESULTS AND COMMENTS

ANNUAL REPORT

An annual report for 2007 was not presented for examination.

Indiana Code 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner within thirty (30) days after the close of each fiscal year."

OVERDRAWN FUND BALANCES

The Bi-State Drug Task Force Fund, General Drain Improvement Fund, and Payroll Fund were overdrawn \$13,642, \$68,322, and \$151,424, respectively, as of December 31, 2007.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2008, with Thomas A. Hetrick, President of the Board of County Commissioners; and Michelle Hetrick, Auditor. The officials concurred with our audit findings.