

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

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



FILED
10/15/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Condition of Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Dean Brooks	01-01-07 to 12-31-08
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

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 WARREN COUNTY

We have examined the records of the County Highway Department 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 Result and Comment. 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 HIGHWAY DEPARTMENT
WARREN COUNTY
EXAMINATION RESULT AND COMMENT

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping were present during our period of examination:

- (1) The reported receipts, disbursements, and balances on the Annual Operational Report did not properly reflect the activity of the Motor Vehicle Highway Fund, the Local Road and Street Fund and the Cumulative Bridge Fund.
- (2) Because the Ledgers were incomplete, the Highway Clerk does not reconcile the Department ledger balances with the County Auditor ledger balances.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

COUNTY HIGHWAY DEPARTMENT
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2008, with Donald D. Brooks, Assistant Highway Supervisor; and Stephanie Switzer, Clerk-Bookkeeper. The officials concurred with our audit finding.