

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

AUDIT REPORT

OF

COUNTY AUDITOR

FRANKLIN COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

11/14/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Approval of Claims	4
Condition of Records	4
Appropriations.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Carol L. Monroe Susan Jones	01-01-04 to 12-31-07 01-01-08 to 12-31-10
President of the County Council	Donald (Butch) Williams	01-01-07 to 12-31-08
President of the Board of County Commissioners	Louis E. Linkel Vacant Thomas Wilson	01-01-07 to 04-15-07 04-16-07 to 04-22-07 04-23-07 to 12-31-07



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 FRANKLIN COUNTY, INDIANA

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Franklin County for the year 2007.

STATE BOARD OF ACCOUNTS

October 16, 2008

COUNTY AUDITOR
FRANKLIN COUNTY
AUDIT RESULTS AND COMMENTS

APPROVAL OF CLAIMS

Disbursements were not officially certified by the fiscal officer.

Indiana Code 5-11-10-2(a) states in part: "Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

CONDITION OF RECORDS

As stated in prior Reports B28892 and B30135, the Surplus Tax Fund (subsidiary) Ledger (Form 65 STF) was not reconciled with the Surplus Tax Fund (control) in the County Auditor's Fund Ledger.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

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 County Auditors, Chapter 14)

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Year	Excess Amount Expended
#316 Title IV-D Clerk 10/1/99	2007	\$ 13,131
#317 Title IV-D Pros. 10/1/99	2007	3,480

Indiana Code 6-1.1-18-4 states in part: "Except as otherwise provided in this chapter, the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2008, with Susan Jones, Auditor; Thomas Wilson, President of the Board of County Commissioners; Eric Roberts, County Commissioner; Donald M. Vonder Meulen, County Commissioner; and Carroll Lanning, County Council member. The officials concurred with our audit findings.