

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

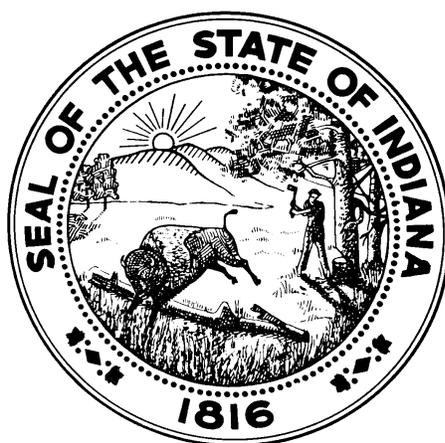
EXAMINATION REPORT

OF

COUNTY AUDITOR

WARREN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

07/27/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Annual Report	4
Appropriations	4
Overdrawn Fund Balances	4
Exit Conference.....	5

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	John Comer	01-01-08 to 12-31-09
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-08 to 12-31-09



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, 2008 to December 31, 2008, 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 2008.

STATE BOARD OF ACCOUNTS

May 18, 2009

COUNTY AUDITOR
WARREN COUNTY
EXAMINATION RESULTS AND COMMENTS

ANNUAL REPORT

The 2008 annual report for Warren County was not completed until April 8, 2009.

IC 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than thirty (30) days after the close of each fiscal year."

APPROPRIATIONS

The records presented for examination indicated expenditures were made in excess of budgeted appropriations for the Cumulative Capital Development Fund in 2008. The excess amount was \$16,175.

IC 6-1.1-18-4 states in part: ". . . 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."

OVERDRAWN FUND BALANCES

Two funds had negative fund balances at December 31, 2009. The General Drain Improvement was overdrawn by \$20,879 and the Tax Sale Redemption Fund was overdrawn by \$20,419.

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 Auditors, Chapter 14)

COUNTY AUDITOR
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2009, with Michelle Hetrick, Auditor; and Thomas A. Hetrick, President of the Board of County Commissioners. The officials concurred with our examination findings.