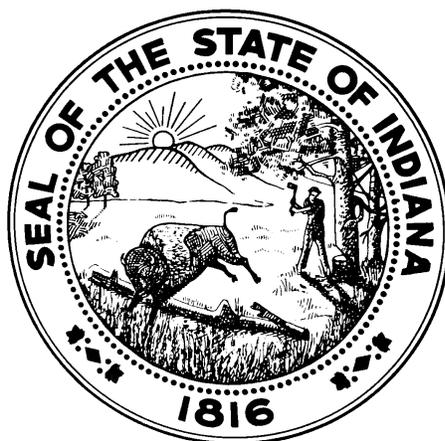


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY HIGHWAY DEPARTMENT
WARREN COUNTY, INDIANA
January 1, 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 Operational Report	4
Condition of Records	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Highway Superintendent	Dean Brooks Donald D. Brooks II	01-01-08 to 12-31-08 01-01-09 to 12-31-09
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 Highway Department 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 HIGHWAY DEPARTMENT
WARREN COUNTY
EXAMINATION RESULTS AND COMMENTS

ANNUAL OPERATIONAL REPORT

The Highway Department prepares a report annually for the State. This report should reflect the receipts, disbursements and balances of the Motor Vehicle Highway Fund, the Local Road and Street Fund and the Cumulative Bridge Fund. The report prepared for 2008 could not be verified to the Highway Department ledger or the Auditor's ledger for those funds. A similar comment was included in prior Report B32949.

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)

CONDITION OF RECORDS

The following deficiencies relating to the recordkeeping, cited in the prior Report B32949, were again present during our period of examination:

- (1) Reconcilements were not made between the County Highway subsidiary ledgers and the County Auditor's control accounts for the Motor Vehicle Highway Fund, the Local Road and Street Fund and the Cumulative Bridge Fund.

At all times, the manual and 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 Counties, Chapter 6)

- (2) The Highway ledger did not include disbursements or a running balance for the examination period.

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)

COUNTY HIGHWAY DEPARTMENT
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 18, 2009, with Donald D. Brooks II, Highway Superintendent; Kathy Poole, Highway Office Manager; Thomas A. Hetrick, President of the Board of County Commissioners; and Michelle Hetrick, Auditor. The officials concurred with our examination findings.