

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
OHIO COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
09/16/2009

TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Connie J. Brown	01-01-08 to 12-31-09
President of the County Council	Douglas A. Baker	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined the records of the Board of County Commissioners 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2008.

STATE BOARD OF ACCOUNTS

July 6, 2009

BOARD OF COUNTY COMMISSIONERS
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

DONATION OF RIVERBOAT FUNDS

The County receives admission taxes derived from a riverboat gaming facility. In 2008, the County donated \$653,097 of riverboat admissions tax to various governmental entities pursuant to revenue sharing agreements. The County also donated \$197,137 of riverboat admission taxes to various not-for-profit organizations.

IC 4-33-12 (Admission Taxes) does not contain provisions authorizing a county to enter into agreements with units of local governments to share a county's share of admission taxes.

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

A similar comment was reported in prior Report B33288.

BOARD OF COUNTY COMMISSIONERS
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 6, 2009, with Connie J. Brown, President of the Board of County Commissioners; Douglas A. Baker, President of the County Council; and Connie L. Smith, Auditor.