

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

AUDIT REPORT

OF

COUNTY AUDITOR

JAY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

09/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy J. Culy	01-01-08 to 12-31-10
President of the County Council	Marilyn Coleman Gerald Kirby	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Milo M. Miller, Jr.	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JAY COUNTY, INDIANA

We have audited 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jay County for the year 2008.

STATE BOARD OF ACCOUNTS

August 17, 2009

COUNTY AUDITOR
JAY COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

The Auditor's office failed to adjust their ledger for budget reductions ordered by the Department of Local Governmental Finance. As a result, disbursements exceeded approved appropriations by \$27,230 in the Property Reassessment Fund and \$85,804 in the Local Road and Street Fund.

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 BALANCE

The Victim Assistance Grant Fund had a negative \$5,009 balance at December 31, 2008.

The balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
JAY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 17, 2009, with Nancy J. Culy, Auditor; Milo M. Miller, Jr., President of the Board of County Commissioners; and Gerald Kirby, President of the County Council. The officials concurred with our audit findings.