

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

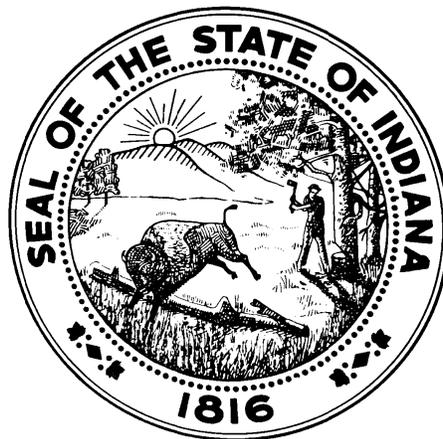
AUDIT REPORT

OF

COUNTY COUNCIL

DEARBORN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

10/16/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Charles T. Fehrman Dennis Kraus, Sr.	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Jeff L. Hughes Ralph Thompson	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF DEARBORN COUNTY

We have audited the records of the County Council 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 Dearborn County for the year 2008.

STATE BOARD OF ACCOUNTS

September 15, 2009

COUNTY COUNCIL  
DEARBORN COUNTY  
AUDIT RESULTS AND COMMENTS

FISCAL ADMINISTRATION OF FUNDS

The County Council approved the transfer of funds accounted for on the County Auditor's and County Treasurer's respective funds ledger to a local special crimes unit. The local Special Crimes Unit became responsible for the fiscal administration of these funds instead of the County Auditor, County Treasurer, and the Board of County Commissioners. The transfer was authorized in October of the year 2008. From the date of the transfer through June 2009, the local Special Crimes Unit accounted for approximately \$230,000 in receipts and \$112,000 in disbursements. On July 14, 2009, the remaining fund balances were transferred back to the County Auditor's and County Treasurer's respective funds ledgers.

IC 36-2-10-9 states in regards to the duties of the County Treasurer: "The treasurer shall receive money to which the county is entitled and shall disburse it on warrants issued and attested by the county auditor."

IC 5-11-10-2(a) states:

"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."

DONATIONS OF RIVERBOAT ADMISSION TAX FUNDS

The County receives admission taxes derived from a riverboat gaming facility. In 2008, the County gave \$1,825,377 of riverboat admissions tax to various governmental entities pursuant to revenue sharing agreements. The County also donated \$365,075 of riverboat admissions 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 the County's share of admission taxes.

COUNTY COUNCIL  
DEARBORN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 15, 2009, with Maynard Barrett, Vice President of the County Council; and Ralph Thompson, President of the Board of County Commissioners.

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