

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

AUDIT REPORT

OF

COUNTY AUDITOR

DECATUR COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/14/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bridgett C. Weber	01-01-05 to 12-31-12
President of the Board of County Commissioners	John Richards Jerome Buening	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the County Council	Ernest Gauck	01-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF DECATUR COUNTY

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 Decatur County for the year 2008.

STATE BOARD OF ACCOUNTS

November 16, 2009

COUNTY AUDITOR  
DECATUR COUNTY  
AUDIT RESULTS AND COMMENTS

ANNUAL REPORT

An annual report for 2008 was not completed until June 3, 2009.

In regards to this audit period, 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."

CAPITAL ASSETS

Information presented for audit did not indicate that the record of capital assets was updated for additions and disposals in 2008.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2009, with Jerome Buening, President of the Board of County Commissioners; and Bridgett C. Weber, Auditor.