

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

AUDIT REPORT
OF
BOARD OF COUNTY COMMISSIONERS
KNOX COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
01/13/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Timothy Ellerman	01-01-08 to 12-31-09
President of the Board of County Commissioners	Fred Thompson James Parish	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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TO: THE OFFICIALS OF KNOX COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Knox County for the year 2008.

STATE BOARD OF ACCOUNTS

October 19, 2009

BOARD OF COUNTY COMMISSIONERS
KNOX COUNTY
AUDIT RESULT AND COMMENT

CONTRACTS

Payments totaling \$63,060.00 were made to C.L. Coonrod & Company, CPA's which provided assistance to the county council in planning and controlling their fiscal affairs and in dealing effectively with the regulations imposed by the State Board of Accounts, the Department of Local Government Finance and other agencies in 2008, without a contract.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
KNOX COUNTY
EXIT CONFERENCE

James Parish, President of the Board of County Commissioners, and Timothy Ellerman, President of the County Council, were invited to attend the exit conference on October 19, 2009, but failed to appear.