

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

AUDIT REPORT
OF
COUNTY AUDITOR
JASPER COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
07/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Donya G. Jordan	01-01-09 to 12-31-12
President of the County Council	James Adamson Ronald Siphema	01-01-09 to 05-31-09 06-01-09 to 12-31-10
President of the Board of County Commissioners	Kendell Culp	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 Jasper County for the year 2009.

STATE BOARD OF ACCOUNTS

May 12, 2010

COUNTY AUDITOR
JASPER COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Local Road and Street	2009	\$ 3,385
Emergency Medical Service	2009	34,288

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."

CONDITION OF RECORDS

The ending unpaid assessments did not agree with the control by \$225,714.31 on December 31, 2009, due to the Auditor's Office not maintaining County Form 63CM - "Subsidiary Ledger - Drainage Maintenance Fund" properly; not all prior unpaid assessments were brought forward to the record and not all current assessments were posted properly.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY AUDITOR
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 26, 2010, with Donya G. Jordan, Auditor; and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit findings.