

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
JEFFERSON COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
07/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra J. Shelton	01-01-07 to 12-31-10
President of the Board of County Commissioners	Tom Pietrykowski	01-01-08 to 12-31-08
	Julie Berry	01-01-09 to 12-31-09
	Tom Pietrykowski	01-01-10 to 12-31-10
President of the County Council	David J. Craig	01-01-08 to 12-31-08
	Dale Armstrong	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF JEFFERSON COUNTY

We have examined the records of the County Auditor for the period from January 1, 2008 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Jefferson County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

March 2, 2010

COUNTY AUDITOR
JEFFERSON COUNTY
EXAMINATION RESULT AND COMMENT

CAPITAL ASSETS

The Jefferson County Courthouse incurred substantial fire damage on May 20, 2009. The computerized capital asset records and the hard copy records maintained by the County Auditor sustained substantial damage resulting in no complete capital asset records being presented for examination. In addition, certain capital assets were also destroyed due to the fire.

The County Auditor has requested the various County departments to submit an inventory of all capital assets in the respective departments so that a new capital asset ledger can be established.

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
JEFFERSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 2, 2010, with Sandra J. Shelton, Auditor; Delores E. Barnes, Deputy Auditor; Tom Pietrykowski, President of the Board of County Commissioners; and Dale Armstrong, President of the County Council. The officials concurred with our finding.