

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
OHIO 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	Connie L. Smith	01-01-07 to 12-31-10
President of the County Council	Douglas A. Baker	01-01-09 to 12-31-10
President of the Board of County Commissioners	Connie J. Brown	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OHIO COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2009.

STATE BOARD OF ACCOUNTS

May 27, 2010

COUNTY AUDITOR
OHIO COUNTY
EXAMINATION RESULTS AND COMMENTS

CAPITAL ASSETS RECORDS

Capital asset records presented for examination were not complete. Additions and deletions for the year 2009 were not posted to the capital asset records.

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 of Indiana, Chapter 14)

A similar comment was reported in prior Report B33286 and Report 34799.

ANNUAL REPORT

The following items are in regards to the Annual County Financial Report (Annual Report) for the year 2009:

- (1) The Annual Report for the year 2009 was not filed with the State Board of Accounts until April 8, 2010.

IC 5-11-1-4 states in part:

"The state examiner shall require from every . . . local governmental unit . . . financial reports covering the full period of each fiscal year. These reports shall be . . . filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner . . ."

- (2) Beginning Cash Fund Balance as shown on the Annual Report – Part 1 for three funds did not agree to the record balances or the Ending Cash Balance on the 2008 Annual Report.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 27, 2010, with Connie J. Brown, President of the Board of County Commissioners, Douglas A. Baker, President of the County Council; and Connie L. Smith, Auditor.