

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

AUDIT REPORT

OF

COUNTY AUDITOR

BARTHOLOMEW COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

07/16/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Barbara J. Hackman	11-03-08 to 12-31-10
President of the Board of County Commissioners	Larry Kleinhenz Paul Franke	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Keith Sells Evelyn S. Pence	01-01-09 to 12-31-09 01-01-10 to 12-31-10



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

We have audited the records of the 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Bartholomew County for the year 2009.

STATE BOARD OF ACCOUNTS

June 17, 2010

COUNTY AUDITOR  
BARTHOLOMEW COUNTY  
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

At December 31, 2009, the Adult Protective Services Fund, Emergency Telephone System Fund, and Homestead Credit Fund reported cash deficit balances of \$30,526, \$180,335, and \$2,174, respectively. Cash and investment deficits arose primarily from disbursements exceeding receipts; these deficits are to be repaid from future receipts.

The cash balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

A similar comment was included in prior Reports B32670 and B34888.

COUNTY AUDITOR  
BARTHOLOMEW COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 17, 2010, with Barbara J. Hackman, Auditor; Sandra Beatty, Chief Deputy Auditor; Paul Franke, President of the Board of County Commissioners; and Evelyn S. Pence, President of the County Council. The officials concurred with our audit finding.