

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

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



FILED
07/27/2010

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|--------------------------------------|--|
| Auditor | Jane E. Ridgeway | 01-01-09 to 12-31-12 |
| President of the County Council | Michael B. Ridenour | 01-01-09 to 12-31-10 |
| President of the Board of County Commissioners | Brian K. Hauptert Barry J. Eppley | 01-01-09 to 12-31-09 01-01-10 to 12-31-10 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Wabash County for the year 2009.

STATE BOARD OF ACCOUNTS

June 22, 2010

COUNTY AUDITOR
WABASH COUNTY
EXAMINATION RESULT AND COMMENT

TRAVEL AND CREDIT CARD CLAIMS

In some instances, credit card claims were paid for travel expenses without adequate supporting documentation.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

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
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 22, 2010, with Jane E. Ridgeway, Auditor; and Brian K. Haupert, County Commissioner. The officials concurred with our finding.