

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

AUDIT REPORT

OF

COUNTY AUDITOR

GRANT COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/29/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Overdrawn Cash Balances	4
Appropriations.....	4
Repayments and Transfers	5
Record Information	5
Wireless Emergency Telephone System Fund	5
Exit Conference.....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michael H. Burton	01-01-07 to 12-31-10
President of the County Council	James E. McWhirt	01-01-09 to 12-31-10
President of the Board of County Commissioners	Mark E. Bardsley	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRANT 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 Grant County for the year 2009.

STATE BOARD OF ACCOUNTS

June 2, 2010

COUNTY AUDITOR
GRANT COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN CASH BALANCES

The cash balances of the following funds were overdrawn at December 31, 2009:

<u>Fund</u>	<u>Amount</u>
Tax Certificate Sale Redemption	\$ 437,322
Recovery Stop Grant	4,504
JEAN Team	17,915
Operation Pull Over / Governor's Council	569
DUI Task Force Indiana	1,444
Inmate Trust	3,016
County Sheriff	75
Inmate Work	26

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)

APPROPRIATIONS

The following expenditures were in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
County Debt Service	2009	<u>\$ 900,333</u>

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."

COUNTY AUDITOR
GRANT COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

REPAYMENTS AND TRANSFERS

The General Drain Maintenance Fund made payments on May 25, 2005, in the amount of \$66,000 and on March 9, 2009, in the amount of \$20,578 for debt payments which were an obligation of the General Drain Improvement Fund. The General Drain Maintenance Fund has not been reimbursed for these payments. A similar comment appeared in prior Report B35076.

Payments or transfers which are not authorized by statute, ordinance, resolution, or court order must be reimbursed or transferred to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

RECORD INFORMATION

Quietuses and checks were not always posted to the ledger on the date issued. Some correcting entries were dated the date of the original transaction rather than the date the correction was made. A similar comment appeared in prior Report B35076.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

WIRELESS EMERGENCY TELEPHONE SYSTEM FUND

A Wireless Emergency Telephone System Fund has not been established.

IC 36-8-16.5-43 states:

"The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the (Insert name of county) wireless emergency telephone system fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this section."

COUNTY AUDITOR
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 2, 2010, with Michael H. Burton, Auditor. The official concurred with our audit findings.

The contents of this report were discussed on June 2, 2010, with James E. McWhirt, President of the County Council.