

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

AUDIT REPORT

OF

COUNTY AUDITOR

MONROE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

08/03/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra M. Newmann Amy Gerstman	01-01-05 to 01-01-09 01-01-09 to 12-31-12
President of the County Council	Vic Kelson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Patrick Stoffers	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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Telephone: (317) 232-2513  
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TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 Monroe County for the year 2008.

STATE BOARD OF ACCOUNTS

October 28, 2009

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Controls over the receipting, disbursing, recording, and accounting for financial activities were insufficient:

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to achievement of financial reporting objectives. The County has not separated incompatible activities related to receipts, disbursements, payroll and related liabilities, and cash and investment balances. The failure to establish these controls could enable material misstatements or irregularities to be undetected.
2. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statements and then determining how those identified risks should be managed. The County has not identified risks to the preparation of reliable financial statements and as a result has failed to design effective controls over the preparation of the financial statements to prevent or detect material misstatements, including notes to the financial statements.
3. Monitoring of Controls: Effective internal control over financial reporting to prevent material misstatements in a timely manner requires the Auditor to monitor and assess the quality of the system. Deficiencies noted by the Auditor that are the responsibility of other officials should be communicated to those officials. Part of monitoring would include a formal process of communicating these issues including corrective actions.
4. The County Annual Report did not accurately reflect all of the financial transactions of the Auditor's office. Some, but not all, of those omitted transactions were the result of making corrections to the 2008 financial ledger during 2009. The detail of receipts and disbursements did not agree to the financial statement summary receipts and disbursements.
5. An additional appropriation for \$350,000 was presented to the County Council on February 13, 2008, for the County General Fund personnel benefits. The County Council denied the appropriation. On February 26, 2008, the additional appropriation was posted to Fund 0101-117 County General personnel benefits by the Auditor. On March 3, 2008, a copy of the additional appropriation was sent to the Indiana Department of Local Government Finance certifying that the County Council had approved the additional appropriation. It was certified by the Auditor for approval. The additional appropriation was approved on July 14, 2008, by the Indiana Department of Local Government Finance.
6. Replacement checks were issued prior to the issuance of a stop payment request; the affidavit for issuance of a duplicate warrant was signed by the Auditor's staff and not the affiant.
7. Checks were found clearing the bank prior to the date on the check.
8. At the beginning of 2008, appropriation balances from 2007 left in County funds were swept into the Health Insurance Fund without any documentation that it was an expense to that Fund; the transactions were backdated to December 31, 2007. The County Council requested all funds be corrected except for the County General Fund.

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

9. In 2009, an investment was moved from 2001 COIT Capital Expense (2386) to County COIT Capital Expense (2385) and the transaction was back dated to December 31, 2007. The Auditor had not properly closed the financial system for the years ending December 31, 2007, or December 31, 2008; otherwise the system would not allow an entry for December 31, 2007, in the year 2009.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

#### ACCOUNTING RECORDS

Several revenue and disbursement posting errors were made in the County's accounting records. At times several attempts were made to correct one entry. Numerous posting errors were never corrected.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

#### PENALTIES, INTEREST, AND OTHER CHARGES

We noted instances of payments to vendors that were paid up to two months after the due dates. As a result the following penalty and interest charges were incurred:

1. Late fees totaling \$9.52 were paid to VISA.
2. Late fees totaling \$36.00 were paid to AT & T.
3. Late fees totaling \$315.92 were paid to AT & T Capital Services.
3. Late fees totaling \$6.69 were paid to the City of Bloomington.
4. Late fees totaling \$59.77 were paid to Duke Energy.
5. Late fees totaling \$242.77 were paid to Indiana Department of Workforce Development.

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

Total penalties, interest, and other charges were \$670.67. Sandra M. Newmann, former Auditor, was requested to repay these amounts. (See Summary, page 17)

Repayment of similar late fees was requested in the prior report.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest, or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

OVERPAYMENT OF ACCRUED VACATION

An error was made in calculating vacation time paid at termination, resulting in an overpayment of \$749.70 to Mark Hazelbaker, Deputy Auditor for the period January 1, 2008 to December 31, 2008. During the audit the Legal Department was instructed to request a refund for this overpayment. A refund had not been received as of October 28, 2009.

Total overpayment of accrued vacation time was \$749.70. Mark Hazelbaker, Deputy Auditor, was requested to repay this amount. (See Summary, page 17)

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

PENALTIES, INTEREST, AND OTHER CHARGES INTERNAL REVENUE SERVICE

Penalties and interest totaling \$20,423.55 were paid to the Internal Revenue Service on February 5, 2009, for the period ending July 2008. Upon inquiry by the County Legal Department, the Internal Revenue Service refunded the \$20,423.55 on September 30, 2009.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

OVERPAYMENT OF COLLECTIONS, EXCISE TAX

Overpayments totaling \$11,139.67 in excise taxes were made to the various local tax units for the 2008 settlement. Refunds or adjustments have not been made as of October 28, 2009.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

RECONCILEMENT BETWEEN AUDITOR AND TREASURER

At December 31, 2008, the County Treasurer's cash book reconciled to the bank. However, the Treasurer's records were \$5,461.43 less when compared to the Auditor's records. Further review found that this difference was not consistent. Neither the Treasurer's or Auditor's offices had determined the cause for these differences.

It is crucial that the Auditor's and Treasurer's records reconcile as well as the Treasurer's records reconcile with the bank with any reconciling items clearly identified. Continued failure to reconcile may affect the opinion on the County's financial statements.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

ERRORS ON CLAIMS

We noted the following deficiencies on claims during the audit period:

1. Some claims were not prepared for disbursements.
2. Some claims were not adequately itemized.
3. Some claims did not have board approval.
4. Some claims or invoices did not have evidence supporting receipt of goods or services.
5. Some claims did not have the fiscal officer's approval.

IC 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

OVERDRAWN FUND BALANCES

The 2008 JABG Shocap Fund, 2008-2009 Adult Protective Service Fund, PSIC Grant, Youth Service Bureau Signature Grant, 2006-2007 CASP Drug-Free Community Fund, Community Model Jail Program Fund, Coroner Communications Fund, 2003 Homestead Credit Fund, CASP Fund, Unemployment Insurance Fund, Homestead Distribution Fund, and Health Insurance Reserve Fund were overdrawn in 2008.

The 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 records presented for audit indicated the following expenditures in excess of budgeted appropriations:

Fund	Years	Excess Amount Expended
Park Nonreverting Operating	2008	\$ 194,881
Monroe County Search & Recovery	2008	8,384
Karst Park Nature Area	2008	371,291
2007 General Obligation Bond	2008	431,215
2009 General Obligation Bond	2008	39,159

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  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

CONDITION OF RECORDS

The individual payroll withholdings do not reconcile to zero at any one point in time; most of these accounts had negative balances at December 31, 2008.

Payment of \$12,670 was made to Fort Dearborn Life Insurance Company on December 16, 2008, for employee withholdings for the period of June 1, 2008 to December 31, 2008; these payments should have been made monthly.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (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)

SURPLUS TAX FUND

The County Auditor has not transferred \$108,762.16 (Spring 2004 pay Spring 2005 of \$3,569.07 and Fall 2004 pay Fall 2005 of \$105,193.09) in Surplus Tax Funds to the County General Fund.

These funds have been held more than three years.

The Surplus Tax Fund Ledger was not reconciled to the Auditor's Ledger as of December 31, 2008.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

TAX SALE REDEMPTION FUND

The Tax Sale Record was not reconciled to the Auditor's Ledger as of December 31, 2008.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

TAX SALE SURPLUS FUND

The County was holding \$43,252.38 in Tax Sale Surplus, at December 31, 2008, which has been held for more than three years.

This amount consisted of \$23,568.20 from the 2004 Tax Sale and \$19,684.18 from the 2005 Tax Sale.

IC 6-1.1-24-7(d) states: "An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (b) if it is not claimed within the three (3) year period after the date of its receipt."

CAPITAL ASSETS

Information presented for audit did not indicate an inventory for capital assets.

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 Auditors of Indiana, Chapter 14) A similar comment appeared in prior Report B33164.

BOARD MINUTES

Board minutes for the County Council and County Commissioners for 2008 were typed in 2009 and approved by the current Boards and Auditor. It would be good internal control for the board minutes to be typed timely and approved by the officials in office at the time of the meeting.

IC 5-14-1.5-4(b) and (c) states:

"(b) As the meeting progresses, the following memoranda shall be kept:

- (1) The date, time, and place of the meeting.
- (2) The members of the governing body recorded as either present or absent.
- (3) The general substance of all matters proposed, discussed, or decided.
- (4) A record of all votes taken, by individual members if there is a roll call.
- (5) Any additional information required under IC 5-1.5-2-2.5."

"(c) The memoranda are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings. The minutes, if any, are to be open for public inspection and copying."

COUNTY AUDITOR  
MONROE COUNTY  
AUDIT RESULTS AND COMMENTS  
(Continued)

INSURANCE COVERAGE

Sandra M. Newmann, former Auditor, was covered by an official bond with Fidelity and Deposit Company for \$50,000 for the period of January 1, 2005, until successor is duly qualified.

COUNTY AUDITOR  
MONROE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2009, with Amy Gerstman, Auditor; Steve Saulter, financial representative; Patrick Stoffers, President of the Board of County Commissioners; Iris Kiesling, County Commissioner; Vic Kelson, President of the County Council; Marty Hawk, Warren Henegar, and Geoff McKim, members of the County Council; David Schilling, Jeff Cockerill, and Kevin Dogan, County Attorneys.

The contents of this report were discussed on December 1, 2009, with Sandra M. Newmann, former Auditor; and Charles Newmann, member of the County Council. The official response has been made a part of this report and may be found on pages 13 through 16.

The contents of this report were discussed by telephone on December 12, 2009, with Mark Hazelbaker, Deputy Auditor.

January 25, 2010

Tammy White  
State Board of Accounts  
302 West Washington Street  
Room E 418  
Indianapolis, IN 46204-2765

**RE: Official Response from the Auditor's 2008 exit interview results and comments from Sandra Newmann.**

INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

Controls over the receipting, disbursing, recording, and accounting for financial activities were insufficient:

Monitoring of Controls: Effective internal control over financial reporting requires the Board of County Commissioners to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners has not performed either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility placed the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

Response: The Auditor has no control over the Elected Board of County Commissioners. This comment should have been noticed under the Commissioners' Audit Results.

In 2009 an investment was moved from 2001 COIT Expense (2386) to County COIT Capital Expense (2385) and the transaction was back dated to December 31, 2007. The auditor had not properly closed the financial system for the years ending December 31, 2007 or December 31, 2008; otherwise the system would not allow an entry for December 31, 2007 in the year 2009.

Response: When I went into office in 2005, the Auditor at that time had not closed any financial periods. My financial person took a lot of time going through our system to make sure every month was closed. The process of closing the books was done after the end of each month. The new Financial Person and Auditor should have closed the December financials in January of 2009 before moving any transactions around in the system. Any Financial person should know never to backdate an entry, especially one for the prior year.

## PENALTIES, INTEREST AND OTHER CHARGES

Response: The AT & T Capital Services and Indiana Department of Workforce Development should have already been fixed. The legal department is helping to find out why the county has not received the credit. Each department's financial employee should be responsible for making sure the Auditor's office is notified if the claim has late fees, why, who is going to pay the late fee, and if the claim needs to be sent out as a emergency check (because of the due date). The VISA claim was turn in late from the IT Department. The AT & T, City of Bloomington, and Duke Energy were paid on the regular accounts payable cycle instead of the Commissioner and Sheriff Departments turning them in for emergency checks. All checks are returned back to the departments that requested the claims, which the Auditor's office doesn't know how long a check is held before mailing.

## BOARD MINUTES

Board minutes for the County Council and County Commissioners for 2008 were typed in 2009 and approved by the current boards and auditor. Board minutes should be typed timely and approved by the officials in office at the time of the meeting.

Response: Board minutes were timing typed in 2008. Minutes were typed and stored on the Auditor's (S) drive with a time and date completed. The minutes were provided electronically to County Commissioners and County Council offices approximately one week after the meetings. Both offices were responsible for putting the minutes on their agenda for approval. A book with the Commissioners unapproved minutes was given to the Legal Department on December 29, 2008. Please see attached sheets.



**SANDRA M. NEWMANN**  
**Monroe County Auditor**

Courthouse, Room 209  
 Bloomington, IN 47404  
 Office (812) 349-2510  
 Fax (812) 349-2280

December 29, 2008

The Auditor's Office would like to close out the year with no open issues such as unapproved minutes. At this time, all of the minutes listed below for the Monroe County Board of Commissioners Meetings have been sent to the commissioners' office. Minutes are provided electronically to the office approximately one week after the meeting. Along with this letter, we are providing the Monroe County Board of Commissioners with printed copies of the unapproved minutes.

County Commissioners not yet approved Minutes	On Agenda for approval	
June 6, 2008		Not placed on agenda by commissioners
June 20, 2008		Not placed on agenda by commissioners
July 3, 2008	August 15, 2008	
July 18, 2008	August 15, 2008	
August 1, 2008		Not placed on agenda by commissioners
August 15		Not placed on agenda by commissioners
August 28, 2008		Not placed on agenda by commissioners
September 12		Not placed on agenda by commissioners
September 26		Not placed on agenda by commissioners
October 10		Sent again 12/12/2008
October 24, 2008	November 7 2008	Sent again 12/12/2008
November 7, 2008	November 21 2008	Sent again 12/12/2008
November 21, 2008		December 29, 2008, also printed for this book.
December 5		Sent 12/12/2008
December 19, 2008		December 29, 2008, also printed for this book.

*Sandy M. Newmann*  
 Sandy M. Newmann, Auditor  
 Date 12/19/08

\_\_\_\_\_  
 Monroe County Board  
 of Commissioners  
 Or Staff member.

\_\_\_\_\_  
 Printed Name / Date

**Sandy Newmann**

**From:** Braun, Karen [kbraun@sboafe.in.gov]  
**Sent:** Wednesday, January 09, 2008 7:21 AM  
**To:** Sandy Newmann; Jane Marie Lind  
**Subject:** FW: Monroe County

Here is the response from Tammy.

Thanks,

Karen

**From:** White, Tammy [mailto:twhite@sboa.IN.gov]  
**Sent:** Tuesday, January 08, 2008 9:21 AM  
**To:** Braun, Karen  
**Subject:** RE: Monroe County

Karen,

The Uniform Electronic Transactions Act would allow the County to decide to create and maintain the records electronically. IC 5-14-1.5-4 requiring memoranda of meetings does not specifically require signatures of the Board members indicating approval. There may be other guidance in Roberts Rule of Order, etc. that would indicate the necessity of signatures to lend authenticity.

Tammy R. White, C.P.A.  
 IN State Board of Accounts  
 302 W. Washington Street, Suite E418  
 Indianapolis, IN 46204  
 Ph: (317) 232-2512  
 Fax: (317) 232-4711  
 email: twhite@sboa.in.gov

**From:** Braun, Karen [mailto:kbraun@sboafe.in.gov]  
**Sent:** Thursday, January 03, 2008 11:42 AM  
**To:** White, Tammy  
**Subject:** Monroe County

Tammy,

Do you know if there is anything that states council and commissioner's minutes are required to be kept in hard copy? The commissioner's are very concerned there is not hard copies or signed copies being retained of their minutes. The auditor does not feel it is necessary to retain a hard copy. She has them on the web and a word file on a computer in her office. They are not signed.

Thanks,

Karen

COUNTY AUDITOR  
MONROE COUNTY  
SUMMARY

	Charges	Credits	Balance Due
Sandra M. Newmann, former Auditor:			
Penalties, Interest, and Other Charges, pages 5 and 6	\$ 670.67	\$ -	\$ 670.67
Mark Hazelbaker, Deputy Auditor:			
Overpayment of Accrued Vacation, page 6	749.70	-	749.70
Totals	\$ 1,420.37	\$ -	\$ 1,420.37

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AFFIDAVIT

STATE OF INDIANA            )  
  )  
Morgan COUNTY )

We Karen Braun, Scott Boyer, and Joshua Jones, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the Auditor, Monroe County, Indiana, for the period from January 1, 2008 to December 31, 2008, is true and correct to the best of our knowledge and belief.

Karen Braun

Scott Boyer

Joshua Jones  
Field Examiners

Subscribed and sworn to before me this 24 day of February, 2010.

Sandy Masun  
Notary Public)

My Commission Expires: June 14, 2015

County of Residence: Morgan