

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

AUDIT REPORT  
OF  
BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
08/13/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Brenda Adams	01-01-09 to 12-31-10
President of the County Council	Kenneth L. Hale	01-01-09 to 12-31-10
President of the Board of County Commissioners	Norman Voyles	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF MORGAN COUNTY

We have audited the records of the Board of County Commissioners 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 Morgan County for the year 2009.

STATE BOARD OF ACCOUNTS

May 19, 2010

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY  
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit did not indicate an inventory or sufficient record of capital assets using County Form 146 or an approved alternative.

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 applicable General Fixed Asset Account Group 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, Chapter 14)

BOARD OF COUNTY COMMISSIONERS  
MORGAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2010, with Norman Voyles, President of the Board of County Commissioners; Kenneth L. Hale, President of the County Council; and Brenda Adams, Auditor.