

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

AUDIT REPORT  
OF  
COUNTY AUDITOR  
SULLIVAN COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
09/02/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jean Harris	01-01-07 to 12-31-10
President of the Board of County Commissioners	Jim Boes John R. McCammon, Sr.	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Duane Wampler	01-01-09 to 12-31-10



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF SULLIVAN 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Sullivan County for the year 2009.

STATE BOARD OF ACCOUNTS

July 29, 2010

COUNTY AUDITOR  
SULLIVAN COUNTY  
AUDIT RESULT AND COMMENT

CASH OVERDRAFTS

At December 31, 2009, the County had overdrawn cash balances in the following funds:

Victim Advocacy	\$	11,890
Payroll Withholdings		5,732
BMV Education Plate		749
State Homestead Credit		507
Recorder's Trust		68

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
SULLIVAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 29, 2010, with Jean Harris, Auditor; John R. McCammon, Sr., President of the Board of County Commissioners; and Duane Wampler, President of the County Council. The officials concurred with our audit finding.