

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

VANDERBURGH COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bill Fluty	01-01-07 to 12-31-10
President of the County Council	Thomas Shelter Russell Lloyd, Jr.	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Troy Tornatta Stephen Melcher	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 VANDERBURGH 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 Vanderburgh County for the year 2009.

STATE BOARD OF ACCOUNTS

July 8, 2010

BOARD OF COUNTY COMMISSIONERS
VANDERBURGH COUNTY
AUDIT RESULT AND COMMENT

CONTRACTS

The County entered into a contract with SMG effective January 1, 2006, requiring an independent audit of SMG. An addendum to the contract was added on October 16, 2007, amending the requirement from requiring an audit to requiring a review. A review has not been presented for the years 2006, 2007, 2008, and 2009. A similar comment was included in prior reports.

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 12, 2010, with Stephen Melcher, President of the Board of County Commissioners, and Bill Fluty, County Auditor. The officials concurred with our audit findings.