

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

AUDIT REPORT

OF

COUNTY AUDITOR

GREENE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/22/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Bailey	01-01-07 to 12-31-10
President of the County Council	John A. Wilkes	01-01-09 to 12-31-10
President of the Board of County Commissioners	Bart Beard Steven Lindsey	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 GREENE 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 Greene County for the year 2009.

STATE BOARD OF ACCOUNTS

August 19, 2010

COUNTY AUDITOR
GREENE COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The cash balance of the Health Insurance Fund, Victim Assistance Grant Fund, Surplus Tax Sale and Payroll Fund were overdrawn in 2009 by \$550,573, \$47,203, and \$8,432, respectively.

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, Chapter 14)

COUNTY AUDITOR
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2010, with David L. Bailey, Auditor; Steven Lindsey, President of the Board of County Commissioners; and John A. Wilkes, President of the County Council. The officials concurred with our audit finding.