

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

AUDIT REPORT

OF

COUNTY AUDITOR

WARRICK COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

10/06/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lawrence C. Lacer	01-01-07 to 12-31-10
President of the Board of County Commissioners	Don Williams	01-01-09 to 12-31-10
President of the County Council	Gary R. Meyer	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARRICK 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2009.

STATE BOARD OF ACCOUNTS

September 8, 2010

COUNTY AUDITOR
WARRICK COUNTY
AUDIT RESULT AND COMMENT

APPROPRIATIONS

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

<u>Fund</u>	<u>Excess Amount Expended</u>
Misdemeanant	\$ 167
County ID Security Protection Fund	5,000
Vehicle Inspection	4,961
Supplemental Public Defender	25,508

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."

OVERDRAWN FUND BALANCES

The following funds were overdrawn at December 31, 2009:

<u>Fund</u>	<u>Overdrawn By</u>
Health	\$ 88,105
Landfill	3,927
Judicial Center Lease	196,614
Park and Rec District Bond 2007	38,400
Employee Health Insurance	392,862
Payroll Withholding State	137
Payroll Withholding OASI	230
Tax Distribution	1,315
County Payments	1,225
Insurance AMF/DEN Withholding	8,194

A similar comment was in the prior report.

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, Chapter 14)

COUNTY AUDITOR
WARRICK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 8, 2010, with Dorinda Burdette, Chief Deputy County Auditor; Don Williams, President of the Board of County Commissioners, Gary R. Meyer, President of the County Council; and Krystal Powless, County Council Administrator. The officials concurred with our audit finding.