

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
BENTON COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**

10/29/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Clouse	01-01-09 to 12-31-12
President of the County Council	Alan Adwell	01-01-09 to 12-31-09
President of the Board of County Commissioners	Leon R. Cyr Bryan Berry	01-01-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF BENTON COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Benton County for the year 2009.

STATE BOARD OF ACCOUNTS

July 20, 2010

COUNTY AUDITOR  
BENTON COUNTY  
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN FUND BALANCES

The Extradition Fund, Collection Agency Fees Fund, Homeland Security Grant Fund, 05 SHSP Fund, and Surplus Dog Fund were overdrawn at December 31, 2009 by \$3,185, \$14, \$295, \$201, and \$10, respectively.

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 of Indiana, Chapter 14)

RECONCILIATION OF SUBSIDIARY LEDGERS - DRAIN MAINTENANCE FUND

Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers, the control account and the Fund ledger. At December 31, 2008 and December 31, 2009, the Drain Maintenance detail was \$28,078 and \$23,621 respectively less than the Fund ledger.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

OVERPAYMENT COLLECTIONS

An overpayment of \$989.05 was made from the Tax Sale Surplus Fund during 2008. A refund had not been received as of July 20, 2010.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
BENTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 20, 2010, with Bryan Berry, President of the Board of County Commissioners; and Patricia A. Clouse, Auditor. The officials concurred with our examination findings.