

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
SWITZERLAND COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
11/15/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Paving Projects not Described in the Specifications	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Kenton C. Banta Brian L. Morton	01-01-08 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Michael L. Jones	01-01-08 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF SWITZERLAND COUNTY

We have examined the records of the Board of County Commissioners for the period from January 1, 2008 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Switzerland County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

August 24, 2010

BOARD OF COUNTY COMMISSIONERS
SWITZERLAND COUNTY
EXAMINATION RESULT AND COMMENT

PAVING PROJECTS NOT DESCRIBED IN THE SPECIFICATIONS

The Board of County Commissioners awarded an annual contract for the paving of various County roads involving the rental of equipment with an operator furnished by the owner. The bid specifications for the years 2008 and 2009 did not describe or list any proposed projects. The County paid a total of \$1,383,142 and \$1,342,553 on various paving projects for the years 2008 and 2009, respectively.

IC 36-1-12-3(b) states:

"When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications."

A similar comment was reported in the prior Report B33544.

BOARD OF COUNTY COMMISSIONERS
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2010, with Brian L. Morton, President of the Board of County Commissioners, and Rachel A. Schuler, Auditor. The officials concurred with our examination finding.