

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

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



FILED
01/03/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Alan Adwell	01-01-09 to 12-31-10
President of the Board of County Commissioners	Leon Cyr Bryan Berry	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 BENTON COUNTY

We have examined the records of the 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Reports of Benton County for the year 2009.

STATE BOARD OF ACCOUNTS

July 20, 2010

COUNTY COMMISSIONERS
BENTON COUNTY
EXAMINATION RESULT AND COMMENT

CONTRACTS

Starting in 2008 a private company, Munson Security, used county owned vehicles for patrolling privately owned construction projects. No contract or documentation for reimbursement or payments was available for review.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Assets of the governmental unit may not be used in a manner unrelated to the functions and purposes of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Whenever an item or other asset owned by the political subdivision is entrusted to an officer or employee, to be used at times outside the normal work time for business purposes, such as a cellular phone, or vehicle, a log should be maintained which clearly shows the business use. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COMMISSIONERS
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. The official concurred with our examination finding.