

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
BENTON COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
04/08/2011

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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
Treasurer	Peggy D. Puetz	01-01-09 to 12-31-12
Clerk	Janet Hasser	01-01-07 to 12-31-14
Sheriff	Boston Pritchett	01-01-07 to 12-31-14
Recorder	Tish Ringle	01-01-09 to 12-31-12
President of the County Council	Alan Adwell	01-01-10 to 12-31-11
President of the Board of County Commissioners	Bryan Berry	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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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, 2010 to December 31, 2010, 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 2010.

STATE BOARD OF ACCOUNTS

March 3, 2011

COUNTY AUDITOR
BENTON COUNTY
EXAMINATION RESULTS AND COMMENTS

APPROPRIATIONS

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

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Emergency Medical Services	2010	<u>\$ 10,704</u>

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."

RECONCILIATION OF SUBSIDIARY LEDGERS

Posting errors were not discovered in a timely manner because reconcilements were not made between the subsidiary ledgers and the control account. At December 31, 2010, the Drainage Maintenance Fund subsidiary records were less than the control account by \$10,920.13.

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 6)

COUNTY AUDITOR
BENTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 3, 2011, with Patricia A. Clouse, Auditor, and Bryan Berry, President of Board of County Commissioners. The officials concurred with our examination findings.