

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

AUDIT REPORT

OF

AUDITOR

PULASKI COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

05/24/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Shelia Garling	01-01-09 to 12-31-12
President of the County Council	Rita Carpenter Jerry Sullivan	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Paul Grandstaff Michael Tiede	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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 PULASKI COUNTY

We have audited the records of the 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Pulaski County for the year 2010.

STATE BOARD OF ACCOUNTS

May 5, 2011

AUDITOR
PULASKI COUNTY
AUDIT RESULT AND COMMENT

ANNUAL REPORT

The Annual Report submitted to the State Board of Accounts did not accurately reflect the financial transactions of the County. All departmental funds were not included in the annual report. In addition, the ending balance did not agree with the reconciled ledger balance as the Payroll fund was not accurately inputted into the Annual Report.

Indiana Code 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than sixty (60) days after the close of each fiscal year."

AUDITOR
PULASKI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 5, 2011, with Shelia Garling, Auditor, and Kenneth Boswell, Commissioner. The officials concurred with our audit finding.