

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

AUDIT REPORT

OF

COUNTY AUDITOR

CASS COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/15/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Vaneen M. Ide	01-01-09 to 12-31-12
President of the County Council	Ralph Anderson	01-01-10 to 12-31-11
President of the Board of County Commissioners	David Arnold	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CASS COUNTY

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

STATE BOARD OF ACCOUNTS

April 26, 2011

COUNTY AUDITOR
CASS COUNTY
AUDIT RESULT(S) AND COMMENT(S)

APPROPRIATIONS

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

Fund	Year	Excess Amount Expended
Jail Lease Rental	2010	\$ 4,000

Indiana Code 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."

CONGRESSIONAL SCHOOL FUND - DISTRIBUTION OF INTEREST

Interest earned on Congressional School funds totaling \$596.44, was not distributed to the County school corporations for 2010, as well as a balance of undistributed interest from 2008 and 2009 of \$2,381.76. A similar comment was in prior Reports B34643 and B37189.

Indiana Code 20-42-2-7 states in part:

". . . be paid semiannually, on the second Monday of July and on the last Monday in January make apportionment of the amount of the congressional township school revenue belonging to each school corporation. The apportionment shall be paid to each school corporation's treasurer."

CAPITAL ASSETS

Information presented for audit indicated that the capital assets record had not been updated for 2010.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapters 14 and 20)

OVERDRAWN FUND BALANCES

The Hoosier Safety Foundation Fund, Wheel Tax Fund, and State Deputy Project Fund were overdrawn in 2010.

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, Chapter 14)

COUNTY AUDITOR
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 26, 2011, with Vaneen M. Ide, Auditor; David Arnold, President of the Board of County Commissioners; and Ralph Anderson, President of the County Council. The officials concurred with our audit findings.