

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

AUDIT REPORT

OF

COUNTY AUDITOR

WHITE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/30/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jill Guingrich	01-01-07 to 12-31-14
President of the County Council	Richard Horton Dennis Carter	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	John Heimlich	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE 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 White County for the year 2010.

STATE BOARD OF ACCOUNTS

June 6, 2011

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

ANNUAL REPORT

An annual report for White County was not completed until April 15, 2011. In addition, the annual report fund balances do not agree with the accounting records as of December 31, 2010.

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."

ORDINANCES AND RESOLUTIONS

The County ordinance concerning county owned vehicle use states in part:

"Except for qualified non-personal use vehicles (which is defined by the IRS code as clearly marked police and fire vehicle, unmarked vehicles used by law enforcement, officers who are authorized to carry a firearm, execute search warrants and make arrests, ambulance, and any vehicles designed to carry cargo with a loaded gross vehicle weight of over 14,000 pounds) \$1.50 per one-way commute (home-to-work or work-to-home) shall be includable in the gross income of any county employee commuting to/from work in a county-owned vehicle."

Those employees who do not fall under the "non-personal use vehicle" definition and who have county-owned vehicles that are used to commute include the Surveyor, Building Inspector, Recycling employees and Highway department employees. The additional \$1.50 per one-way commute required by the ordinance was not included in the gross income of any of these employees.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

CAPITAL ASSETS

Information presented for audit did not indicate a complete inventory for capital assets as of December 31, 2010.

Every governmental unit should have a complete inventory of all capital assets owned which reflects 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, Chapter 14)

COUNTY AUDITOR
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2011, with Jill Guingrich, Auditor, and John Heimlich, President of the Board of County Commissioners. The officials concurred with our audit findings.