

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

AUDIT REPORT

OF

COUNTY AUDITOR

HENDRICKS COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

07/22/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cinda Kattau	01-01-09 to 12-31-12
President of the Board of County Commissioners	David A. Whicker Eric Wathen	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	Larry R. Hesson	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS 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 Hendricks County for the year 2010.

STATE BOARD OF ACCOUNTS

May 24, 2011

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

LACK OF SUPPORTING DOCUMENTATION ON CLAIMS

During our audit of the Hendricks County Auditor, we found that summary level statements were approved and paid that did not contain adequate itemization. Three of the twenty-five payments tested did not contain adequate supporting documentation, such as itemized invoices. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY AUDITOR
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 24, 2011, with Cinda Kattau, Auditor; Eric Wathen, President of the Board of County Commissioners; and Larry R. Hesson, President of the County Council. The officials concurred with our audit finding.