

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

AUDIT REPORT  
OF  
COUNTY AUDITOR  
WAYNE COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
07/22/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Appropriations.....	4
Cash Overdraft .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen Stevens	01-01-07 to 12-31-14
President of the County Council	Anthony Gillam Doug Williamson	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Kenneth Paust Gerald Saunders	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Wayne County for the year 2010.

STATE BOARD OF ACCOUNTS

July 5, 2010

COUNTY AUDITOR  
WAYNE COUNTY  
AUDIT RESULTS AND COMMENTS

**APPROPRIATIONS**

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

<u>Fund</u>	<u>Excess Amount Expended</u>
Unsafe Building	\$ 6,385
IV-D Court	1,470

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."

**CASH OVERDRAFT**

At December 31, 2010, the following funds had cash overdraft balances:

<u>Fund</u>	<u>Overdraft Amount</u>
Title VI-D Court	\$ 8,179
Adult Protective Services	4,592
IV-D Court	7,111

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
WAYNE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2011, with Karen Stevens, Auditor; Doug Williamson, President of the Board of County Commissioners; and Gerald Saunders, President of the County Council. The officials concurred with our audit findings.