

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

AUDIT REPORT

OF

COUNTY AUDITOR

ORANGE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED
07/25/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Diann Mathers	01-01-09 to 12-31-12
President of the County Council	John Noblitt Barbara Gilliatt	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Donald R. Crockett	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ORANGE 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 Orange County for the year 2010.

STATE BOARD OF ACCOUNTS

July 7, 2011

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

ANNUAL FINANCIAL REPORT

The records of the County were reconciled to depository balances; however, the electronic annual report prepared had numerous errors and was not reconciled to ledger balances or depository balances.

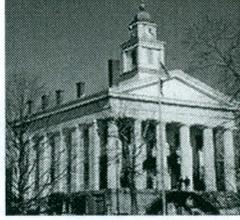
Indiana Code 5-11-1-4 states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be filed electronically, in a manner prescribed by the state examiner that is compatible with the technology employed by the political subdivision."

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
ORANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 7, 2011, with Diann Mathers, Auditor; Donald R. Crockett, President of the Board of County Commissioners; and Barbara Gilliatt, President of the County Council. The official response has been made a part of this report and may be found on page 6.



Diann Mathers

Auditor of Orange County
205 East Main St. Suite 1
Paoli, Indiana 47454

July 11, 2011

To Whom It May Concern:

I am writing a response to the audit of the annual report submitted for 2010. The reports used to submit the annual report did reconcile to the ledger and depository balances. Unfortunately with the state board of accounts software not being user friendly and importing revenues and disbursements from the previous year, the format is difficult to follow through with.

I apologize for any inconvenience this may have caused SBOA and certainly hope the software can be improved prior to the following annual report deadlines.

Thank You,
Diann Mathers
Diann Mathers, Auditor