

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

AUDIT REPORT

OF

COUNTY AUDITOR

GREENE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

07/29/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result(s) and Comment(s): Overdrawn Cash Balances.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David Bailey Matthew Baker	01-01-2007 to 12-31-2010 01-01-2011 to 12-31-2014
President of the County Council	John Wilkes	01-01-2010 to 12-31-2011
President of the Board of County Commissioners	Steven Lindsey	01-01-2010 to 12-31-2011



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF GREENE 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 Greene County for the year 2010.

STATE BOARD OF ACCOUNTS

June 9, 2011

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

***OVERDRAWN CASH BALANCES***

The cash balance of the Victim Assistance Fund, Bio-Terrorism Fund, and Health Insurance Fund were overdrawn at December 31, 2010, by \$4,871, \$111, and \$436,923, respectively.

The cash 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 of Indiana, Chapter 14)

COUNTY AUDITOR  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2011, with Steven Lindsey, President of the Board of County Commissioners; Matthew Baker, Auditor; and John Wilkes, President of County Council. The officials concurred with our audit finding.