

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

AUDIT REPORT
OF
BOARD OF COUNTY COMMISSIONERS
HARRISON COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
08/18/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Chris Timberlake Gary Davis	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	James Goldman	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON COUNTY

We have audited the records of the Board of County Commissioners 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 Harrison County for the year 2010.

STATE BOARD OF ACCOUNTS

July 25, 2011

BOARD OF COUNTY COMMISSIONERS
HARRISON COUNTY
AUDIT RESULT(S) AND COMMENT(S)

CONTRACTS

A contract between Harrison County and CyberTek Engineering, LLC, for technical support services during 2010, was not presented for audit. Although the County Commissioners approved a contract in January of 2008, it was only for one year, and evidence could not be found to indicate that it had been approved for renewal beyond the first year. Payments totaling \$40,800 were made to CyberTek Engineering, LLC, for technical support services in 2010, which were more than the monthly amounts approved in the 2008 contract. Payments were made quarterly for the subsequent quarter in which services had yet to be received. Also, monthly payments of \$7,730 for technical support services were made to CyberTek Engineering, LLC, starting in January 2011. A contract for technical support services during the year 2011 was not signed until July 5, 2011, and the contracted fee was set at \$7,830 per month.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2011, with James M. Klinestiver, member of the Board of County Commissioners, and Gary Davis, President of the County Council.