

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

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



FILED

09/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Steve Woods	01-01-10 to 12-31-11
President of the Board of County Commissioners	William Beard Mike Beard	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 CLINTON 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Clinton County for the year 2010.

STATE BOARD OF ACCOUNTS

July 21, 2011

BOARD OF COUNTY COMMISSIONERS
CLINTON COUNTY
AUDIT RESULT AND COMMENT

CONFLICT OF INTEREST

\$192 was paid to Connor's Custom Cleaning and \$34,304 was paid to Pioneer Restoration for repairs and maintenance to the Clinton County Courthouse. Connor's Custom Cleaning is owned by Michael Connor, County Commissioner, and he is an employee of Pioneer Restoration. A Uniform Conflict of Interest Disclosure Statement does appear to have been filed with the Clinton County Clerk; however, it was not filed with the State Board of Accounts, nor was it submitted and accepted by the governmental entity in a public meeting.

Indiana Code 35-44-1-3 states in part:

"(a) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . ."

(c) This section does not prohibit a public servant from having a pecuniary interest in or deriving a profit from a contract or purchase connected with the governmental entity served under any of the following conditions: . . . (3) If the public servant: (A) is an elected public servant. . . . and (B) makes a disclosure under subsection (d)(1) through (d)(6)."

"(d) A disclosure required by this section must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase. . . ."

"(g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (1) the public servant; or (2) a dependent of the public servant who: (A) is under the direct or indirect administrative control of the public servant; or (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. . . ."

"(k) As used in this section, 'dependent' means any of the following: (1) The spouse of a public servant. (2) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is: (A) unemancipated; and (B) less than eighteen (18) years of age. (3) Any individual more than one-half (1/2) of whose support is provided during a year by the public servant."

BOARD OF COUNTY COMMISSIONERS
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 9, 2011, with Mike Conner, County Commissioner. The official concurred with our audit finding.

The contents of this report were discussed on August 9, 2011, with Mike Beard, President of the Board of County Commissioners; Steve Woods, President of the County Council; Cathy Hamilton, Auditor; and Alan Dunn, Vice President of the County Council.