

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
WARREN COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED

10/06/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Errors on Claims	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michelle Hetrick	01-01-07 to 12-31-14
President of the County Council	John D. Comer	01-01-10 to 12-31-11
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-10 to 12-31-11



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

TO: THE OFFICIALS OF WARREN COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Warren County for the year 2010.

STATE BOARD OF ACCOUNTS

August 10, 2011

COUNTY AUDITOR
WARREN COUNTY
EXAMINATION RESULT AND COMMENT

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the examination period:

1. Three of fifty claims tested were not adequately itemized.
2. Seven of fifty claims tested did not have board approval.
3. Sixteen of fifty claims tested were not certified by the fiscal officer.

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY AUDITOR
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2011, with Michelle Hetrick, Auditor; Thomas A. Hetrick, President of the Board of County Commissioners; and John D. Comer, President of the County Council. The officials concurred with our findings.