

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

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



FILED
10/27/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jean Harris	01-01-07 to 12-31-10
	Brenda Howard	01-01-11 to 12-31-14
President of the County Council	Duane Wampler	01-01-10 to 12-31-11
President of the Board of County Commissioners	John R. McCammon Sr. Tim Abrams.	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 SULLIVAN 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 Annual Report of Sullivan County for the year 2010.

STATE BOARD OF ACCOUNTS

September 21, 2011

COUNTY AUDITOR
SULLIVAN COUNTY
EXAMINATION RESULT AND COMMENT

OVERDRAWN FUND BALANCES

The Community Corrections Fund and Hea 1001 State Hsc 2008 Distr Fund were overdrawn in 2010 by \$3,726 and \$91, respectively. Reimbursement Funds overdrawn were: Victim Advocacy Fund, Community Corrections Fund, H1-N1 Grant Fund, Energy Grants Area 2 (Round 1) Fund, Energy Grants Area 3 (Round 1) Fund, Bioterrorism Prepare/Response Gr Fund

The 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
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 21, 2011, with Jean Harris, former Auditor. The official concurred with our examination finding.

The contents of this report were discussed on September 21, 2011, with Brenda Howard, Auditor.