

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

EXAMINATION REPORT  
OF  
BOARD OF COUNTY COMMISSIONERS  
SWITZERLAND COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
12/21/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Paving Projects Not Described in the Specifications.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Michael L. Jones	01-01-10 to 12-31-11
President of the Board of County Commissioners	Brian L. Morton	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SWITZERLAND COUNTY

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

STATE BOARD OF ACCOUNTS

November 7, 2011

BOARD OF COUNTY COMMISSIONERS  
SWITZERLAND COUNTY  
EXAMINATION RESULT AND COMMENT

***PAVING PROJECTS NOT DESCRIBED IN THE SPECIFICATIONS***

The Board of County Commissioners awarded an annual bid for the paving of various County roads involving the rental of equipment with an operator furnished by the owner and materials applied by the supplier by extending the 2009 bid at the same rates for 2010. The bid specifications did not describe or list any proposed projects. The County paid a total of \$1,528,921 on various paving projects for the year 2010.

Indiana Code 36-1-12-3(b) states:

"When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications."

A similar comment was reported in prior Reports B33544 and B37794.

BOARD OF COUNTY COMMISSIONERS  
SWITZERLAND COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 7, 2011, with Gayle A. Rayles, Auditor; Michael L. Jones, President of the County Council; and Brian L. Morton, President of the Board of County Commissioners.