

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

MIAMI COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED

05/30/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Commissioner	Craig Boyer	01-01-09 to 12-31-12
County Commissioner	Jon Faust	01-01-09 to 12-31-12
County Commissioner	Josh Francis	01-01-11 to 12-31-14
President of the County Council	Ralph Duckwall	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI COUNTY

We have audited the records of the County Commissioners for the period from January 1, 2011 to December 31, 2011, 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 Miami County for the year 2011.

STATE BOARD OF ACCOUNTS

May 10, 2012

COUNTY COMMISSIONERS
MIAMI COUNTY
AUDIT RESULT AND COMMENT

CHRISTMAS PARTY EXPENSES

On December 12, 2011, the Commissioners approved an \$ 850 claim against the emergency management budget in the General Fund for Christmas party expenses. Against the recommendation of the County Auditor, the claim was approved by a two-to-one vote of the Commissioners. The claim was paid on December 20, 2011.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee.

Every effort should be made by the governmental unit to avoid unreasonable or excessive costs. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMISSIONERS
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2012, with Craig Boyer, President of the Board of County Commissioners, and Ralph Duckwall, President of the County Council.