

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

AUDIT REPORT

OF

COUNTY AUDITOR

PIKE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
06/13/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ronald K. Wilson	01-01-11 to 12-31-14
President of the County Council	Greg Willis	01-01-11 to 12-31-12
President of the Board of County Commissioners	Mark Flint	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PIKE COUNTY

We have audited the records of the County Auditor 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Pike County for the year 2011.

STATE BOARD OF ACCOUNTS

May 24, 2012

COUNTY AUDITOR  
PIKE COUNTY  
AUDIT RESULTS AND COMMENTS

**TRAVEL CLAIMS**

During the review of travel claims, the following exceptions were noted:

1. Claims paid for meals based only on a credit card payment slip and/or meal charged to a hotel room with no itemized receipts attached for proper documentation.
2. Claims paid a per diem for meals with no itemized receipts attached, but the County's travel policy states meals will be reimbursed at actual expense not to exceed \$24 a day.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with Indiana Code 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for whom amounts are claimed, including the nature, name and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 14)

**APPROPRIATIONS**

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Years</u>	<u>Excess Amount Expended</u>
Cumulative Bridge	2011	\$ 49,178
Property Reassessment	2011	24,522

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR  
PIKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 24, 2012, with Ronald K. Wilson, Auditor; Mark Flint, President of the Board of County Commissioners; and Greg Willis, President of the County Council. The officials concurred with our audit findings.