

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

AUDIT REPORT  
OF  
COUNTY COUNCIL  
MONROE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
07/31/2012



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## COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Council	Ryan J. Langley	01-01-11 to 12-31-14
	Marty Hawk	01-01-11 to 12-31-14
	Rick Dietz	01-01-11 to 12-31-14
	Warren Henegar	01-01-09 to 12-31-12
President of the County Council	Julie Thomas	01-01-11 to 12-31-11
	Victor Kelson	01-01-12 to 03-12-12
	Geoff McKim	03-13-12 to 12-31-12
President of the Board of County Commissioners	Patrick Stoffers	01-01-11 to 03-23-12
	Mark Stoops	03-24-12 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the County Council 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 Financial Statement and Federal Single Audit Report of Monroe County for the year 2011.

STATE BOARD OF ACCOUNTS

May 16, 2012

COUNTY COUNCIL  
MONROE COUNTY  
AUDIT RESULT AND COMMENT

***SALARY ORDINANCE***

The Monroe County Council (Council) approved a Salary Ordinance for 2011 according to Council Minutes. However, a signed copy of the Salary Ordinance documenting approval by the Council was not presented for audit. Amended versions of the Salary Ordinance were also not signed.

The governing board is charged with the duty to preserve, keep, maintain, or file all the official records of the political subdivision pursuant to IC 5-15-1-1.

A public record is defined as all documentation of the informational, communicative or decision making processes of the political subdivision in connection with the transaction of public business or governmental functions, which documentation is created, received, retained, maintained, or filed by the political subdivision as evidence of its activities or because of the information value of the data in the documentation, and which is generated on paper or paper substitutes; photographic or chemically based media; magnetic or machine readable media; or any other materials, regardless of form or characteristics. (IC 5-15-5.1-1)

COUNTY COUNCIL  
MONROE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2012, with Geoff McKim, President of the County Council; Marty Hawk, County Council; Julie Thomas, County Council; David Schilling, Administrative Attorney; R. Michael Flory, Attorney County Council; and Kevin W. Dogan, County Attorney.

The officials indicated that they would be responding to the report but no officials response was received.