

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

AUDIT REPORT

OF

COUNTY AUDITOR

HANCOCK COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/05/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Robin Lowder	01-01-11 to 12-31-14
President of the County Council	William Bolander	01-01-11 to 12-31-12
President of the Board of County Commissioners	Brad Armstrong Tom Stevens	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HANCOCK COUNTY

We have audited the records of the Hancock 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Hancock County for the year 2011.

STATE BOARD OF ACCOUNTS

August 7, 2012

COUNTY AUDITOR
HANCOCK COUNTY
AUDIT RESULT AND COMMENT

APPROPRIATIONS

The General Obligation Bonds of 2001 fund was over expended by \$87,327 in 2011.

The County made an extra debt payment in 2011. The extra payment was not budgeted to be paid in 2011. The County made the final payment on the General Obligation Bond of 2001 on December 30, 2011. This final payment was not due until January 15, 2012.

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
HANCOCK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 7, 2012, with Robin Lowder, Auditor; Tom Stevens, President of the Board of County Commissioners; and William Bolander, President of the County Council.