

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

EXAMINATION REPORT  
OF  
REDEVELOPMENT COMMISSION  
GREENE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
10/24/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Matthew Baker	01-01-11 to 12-31-14
President of Redevelopment Commission	William H. Harp	01-01-11 to 12-31-12
President of the County Council	John Wilkes W. Edward Cullison	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Steve Lindsey	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF GREENE COUNTY

We have examined the records of the Redevelopment Commission 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Greene County for the year 2011.

STATE BOARD OF ACCOUNTS

September 12, 2012

REDEVELOPMENT COMMISSION  
GREENE COUNTY  
EXAMINATION RESULT AND COMMENT

***TRANSACTION RECORDING***

Bond proceeds and the related disbursements for various projects of the Redevelopment Commission were not entered in the records of the County. During 2011, the attorney authorized the bond trustee to disburse funds directly to the vendors from the bond proceeds instead of depositing the money with the County and allowing the County Auditor to make the disbursements in the months of October, November, and December. This caused the receipts and disbursements to be understated by \$1,012,581. Subsequently, the County Auditor approved an audit adjustment in this amount; therefore, the financial statement reflects these transactions.

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

REDEVELOPMENT COMMISSION  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 12, 2012, with Steve Lindsey, President of the Board of County Commissioners; Rick Graves, County Commissioner; William H. Harp, President of Redevelopment Commission; and Matthew Baker, Auditor. The officials concurred with our finding.