

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

CRAWFORD 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>
President of the County Council	Jerry Brewer	01-01-11 to 12-31-12
President of the Board of County Commissioners	James E. Schultz	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CRAWFORD COUNTY

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

STATE BOARD OF ACCOUNTS

October 3, 2012

BOARD OF COUNTY COMMISSIONERS
CRAWFORD COUNTY
AUDIT RESULTS AND COMMENTS

DONATIONS

The County made unauthorized monetary donations to various organizations, including but not limited to, the Crawford County 4-H Council, the United Ministries, the Crawford County Community Fest, and the Little League.

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

ORDINANCE ESTABLISHING FINE FOR MOVING TRAFFIC VIOLATIONS

The County Commissioners adopted Ordinance No. 2010-123010A in accordance with Indiana Code 9-21-5-6 on December 30, 2010, which established a maximum speed limit of 40 miles per hour along certain unposted public roadways within the County. On March 31, 2011, the County Commissioners adopted Ordinance No. 2010-053111 establishing a fine of \$50.00 for the violation of the speed limit on any roadways identified in Ordinance No. 2010-123010A. Any fines collected under Ordinance No. 2010-053111 are to be deposited into the County General Fund. As of the report date, no fines have been collected under the above Ordinance.

Indiana Code 9-21-5-13(a) as it relates to Speeding Limits, states in part:

". . . a person who violates this chapter commits a Class C infraction."

Indiana Code 34-28-5-5(c) states in part:

". . . the funds collected as judgments for violations of statutes defining infractions shall be deposited in the state general fund."

Indiana Code 36-1-3-8 states in part:

"(a) . . . a unit does not have the following: . . .

(8) The power to prescribe a penalty for conduct constituting a crime or infraction under statute. . . ."

It is recommended that the County Commissioners rescind any Ordinances that are in violation of State Statute.

BOARD OF COUNTY COMMISSIONERS
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 3, 2012, with James E. Schultz, President of the Board of County Commissioners. The official concurred with our findings.