

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
WARREN COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
10/31/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michelle Hetrick	01-01-11 to 12-31-14
President of the County Council	John D. Comer	01-01-11 to 12-31-12
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WARREN COUNTY

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

STATE BOARD OF ACCOUNTS

September 27, 2012

COUNTY AUDITOR  
WARREN COUNTY  
EXAMINATION RESULT AND COMMENT

***SUPPORTING DOCUMENTATION***

Two of fifty claims tested did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 7)

COUNTY AUDITOR  
WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 27, 2012, with Michelle Hetrick, Auditor, and Thomas A. Hetrick, President of the Board of County Commissioners. The officials concurred with our finding.