

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

KNOX COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
08/08/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon K. Duke Mindy S. Wessel	01-01-11 to 12-31-12 01-01-13 to 12-31-14
Treasurer	Cendy Joslin Sharon K. Duke	01-01-09 to 12-31-12 01-01-13 to 12-31-16
Clerk	Lisa Clark Benock	01-01-11 to 12-31-14
Sheriff	Michael Morris	01-01-11 to 12-31-14
President of the County Council	Steve Thais	01-01-12 to 12-31-13
President of the Board of County Commissioners	Kevin Meyer Rowe Sargent	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF KNOX COUNTY

We have audited the records of the Commissioners for the period from January 1, 2012 to December 31, 2012, 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 Knox County for the year 2012.

STATE BOARD OF ACCOUNTS

July 10, 2013

COMMISSIONERS
KNOX COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The financial statements presented in this report included the following funds with overdrawn cash balances at December 31, 2012:

<u>Fund</u>	<u>Amount Overdrawn</u>
Other Assess. Sewer/Trash/Mowing	\$ (617)
HEA 1001 State Homestead Credit	(735)
Governor's Task Grant 2008	(3,664)
Drug Seizure	(6,397)
Major Moves	(1)
County Sheriff Cash Book	(5,138)

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COMMISSIONERS
KNOX COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 10, 2013, with Steve Thais, President of the County Council; Don Halter, County Commissioner; and Mindy S. Wessel, Auditor. The officials concurred with our audit finding.