

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

AUDIT REPORT

OF

COUNTY AUDITOR

GREENE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
10/08/2013

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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 the County Council	Steve Lindsey Rick Graves	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	W. Edward Cullison	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF GREENE COUNTY

We have audited the records of the County Auditor 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 Greene County for the year 2012.

STATE BOARD OF ACCOUNTS

August 22, 2013

COUNTY AUDITOR
GREENE 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:

Fund	Amount Overdrawn
Tax Sale Redemption	\$ 12,355
Payroll Clearing	66,338
Settlement	462,585
HEA 1001 State Homestead	3,823
Bioterrorism	111
Victim Assistance Grant	5,560

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, Chapter 14)

COUNTY AUDITOR
GREENE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2013, with Matthew Baker, Auditor; Ed Michael, Commissioner; and William H. Harp, member of the Council. The officials concurred with our audit finding.