

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
VERMILLION COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
11/07/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Phyllis Orman	01-01-09 to 12-31-16
President of the County Council	Michael A. Carty	01-01-12 to 12-31-13
President of the Board of County Commissioners	Tim J. Wilson	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VERMILLION COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Vermillion County for the year 2012.

STATE BOARD OF ACCOUNTS

October 15, 2013

COUNTY AUDITOR
VERMILLION COUNTY
EXAMINATION RESULT AND COMMENT

ANNUAL FINANCIAL REPORT

The Annual Financial Report for 2012 contained multiple errors on the Schedule of Federal Awards:

1. The Schedule included State awards.
2. The Schedule did not include all Federal awards.
3. The Federal awarding agencies and the pass-through agencies were not always correctly listed on the Schedule.
4. The awards listed contained errors in the amounts reported on the Schedule.

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under IC 5-14-3.8-7."

COUNTY AUDITOR
VERMILLION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 15, 2013, with Phyllis Orman, Auditor, and Tim J. Wilson, President of the Board of County Commissioners. The officials concurred with our finding.