

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

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



FILED
12/10/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sheila D. Meadows	01-01-11 to 12-31-14
President of the County Council	Cathy Weschke Larry Hile	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Fred Walker C. Scott Confer	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 BLACKFORD 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 Blackford County for the year 2012.

STATE BOARD OF ACCOUNTS

November 21, 2013

COUNTY AUDITOR
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

The records presented for examination for 2012 indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Excess Amount Expended</u>
Reassessment 2006	\$ 134,062
Cumulative Jail	5,732

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 21, 2013, with Sheila D. Meadows, Auditor; C. Scott Confer, President of the Board of County Commissioners; and Larry Hile, President of the County Council. The officials concurred with our examination finding.