

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
BLACKFORD COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
12/05/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sheila D. Meadows Judy A. Confer	01-01-11 to 07-04-14 07-05-14 to 12-31-14
President of the County Council	Larry Hile John M. Rains	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the Board of County Commissioners	C. Scott Confer	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the records of the County Auditor for the period from January 1, 2013 to December 31, 2013, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Blackford County for the year 2013.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

October 20, 2014

COUNTY AUDITOR
BLACKFORD COUNTY
EXAMINATION RESULTS AND COMMENTS

ANNUAL REPORT

The County's Annual Report filed for 2013 on the Gateway system was incomplete and contained the following errors:

1. The Wireless Emergency Phone System fund was included in the report with a beginning and ending balance of \$25,000. This fund was closed out in 2012 and had no activity or a balance remaining.
2. The Schedule of Expenditures of Federal Awards (SEFA) was incorrect. Two programs totaling \$179,507 were not included on the SEFA. Five programs totaling \$170,798 were included in error. Also, four programs reported incorrect amounts, reducing the schedule by an additional \$47,103.

Examination adjustments were proposed, accepted by the County, and made to the financial statement presented in the examination report.

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."

TRANSACTION RECORDING

Financial records presented for the examination were incomplete. The County Auditor was not maintaining clearing funds for certain payroll withholdings and employee health saving account deductions.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2014, with Sheila D. Meadows, former Auditor; Judy A. Confer, Auditor; C. Scott Confer, President of the Board of County Commissioners; and Cynthia Gross, Vice President of the County Council.