

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

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



FILED
02/13/2015

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Phyllis Orman	01-01-13 to 12-31-16
President of the County Council	Michael A. Carty	01-01-13 to 12-31-14
President of the Board of County Commissioners	Tim J. Wilson	01-01-13 to 12-31-14



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VERMILLION 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Vermillion County for the year 2013.

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

December 30, 2014

COUNTY AUDITOR
VERMILLION COUNTY
EXAMINATION RESULT AND COMMENT

SETTLEMENT FUNDS

The Settlement fund balance before settlement was \$35,602. The County maintains a separate fund for CEDIT; however, in the accounting system the fund was numbered Fund 6002 instead of Fund 6101.

The Settlement fund balance before and after settlement should equal \$0 as it is used as a clearing fund for the receipt and distribution of taxes to all local units of government.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

A chart of accounts is a listing of account titles, with numerical symbols, employed in the compilation of financial data. It also serves to facilitate processing of claims, warrants, and other documents and as a convenience in posting ledgers.

All counties must implement the use of the new chart of accounts by January 1, 2012. (The County Bulletin and Uniform Compliance Guidelines, Vol. No. 376, page 3)

The deadline has been extended to January 1, 2013. (The County Bulletin And Uniform Compliance Guidelines, Vol. No. 381, page 11, Q&A #5)

COUNTY AUDITOR
VERMILLION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 30, 2014, with Phyllis Orman, Auditor.