

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

MORGAN COUNTY, INDIANA

January 1, 2004 to December 31, 2004



FILED
09/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mae Cooper Brenda Adams	01-01-03 to 12-31-05 01-01-06 to 12-31-06
President of the County Council	Samuel Carlisle	01-01-04 to 12-31-06
President of the Board of County Commissioners	Norman Voyles	01-01-04 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MORGAN COUNTY

We have audited the records of the Board of County Commissioners for the period from January 1, 2004 to December 31, 2004, 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 Morgan County for the year 2004.

STATE BOARD OF ACCOUNTS

June 15, 2006

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit did not indicate an inventory or record of capital assets using the Prescribed Form 146.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Asset Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 20)

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2006, with Brenda Adams, Auditor; Norman Voyles, President of the Board of County Commissioners; and Samuel Carlisle, President of the County Council.