

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
UNION COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
12/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Patricia Gentry Alan Alcorn	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Allen Paddock	01-01-05 to 12-31-06



STATE OF INDIANA
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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have examined the records of the Board of County Commissioners for the period from January 1, 2005 to December 31, 2005, 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 Examination Report of Union County for the year 2005.

STATE BOARD OF ACCOUNTS

November 27, 2006

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS - TRANSFER STATION

As noted in the prior report, the following prescribed or approved forms were not always in use:

1. Thirty-five percent (35%), of the official receipts (Form 352) tested did not have the payee on the form or the payee's name was completely illegible; and
2. One hundred percent (100%), of the official receipt Form (352) tested did not show what type of payment was received.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

PAVING OF HANDICAPPED PARKING SPACES

The Union County Board of County Commissioners approved paving two handicapped parking spaces at the Abernathy Auction facility on April 3, 2006, to make the building accessible for use as a polling place for Harmony Township. The cost of the paving was \$2,500, and payment was made from the County Highway Fund.

Generally, public funds may not be used to make improvements to property not owned by the governmental unit, unless permitted by statute, federal or state requirements, or safety concerns. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 27, 2006, with Allen Paddock, President of the Board of County Commissioners; and Virginia Bostick, Auditor. The officials concurred with our audit findings.