

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

AUDIT REPORT

OF

COUNTY AUDITOR

DAVISS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

08/07/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Capital Assets	4
Exit Conference	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jo Ann McCracken Gail L. Doades	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	John Myers Vacant Kenneth Solliday Loretta Kendall	01-01-06 to 02-15-06 02-16-06 to 03-07-06 03-08-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Anthony Wichman Steve Myers	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DAVIESS COUNTY

We have audited the records of the County Auditor for the period from January 1, 2006 to December 31, 2006, 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 Daviess County for the year 2006.

STATE BOARD OF ACCOUNTS

June 19, 2007

COUNTY AUDITOR
DAVISS COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit did not include an inventory or record of capital assets using 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 14)

This comment was included in prior Report B27125.

COUNTY AUDITOR
DAVISS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 19, 2007, with Gail L. Doades, Auditor; Loretta Kendall, President of the County Council; and Steve Myers, President of the Board of County Commissioners.