

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

AUDIT REPORT

OF

COUNTY AUDITOR

VIGO COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
10/23/07



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	James W. Bramble	01-01-05 to 12-31-08
President of the Board of County Commissioners	Judith A. Anderson Paul Mason	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	Robert Hellmann Darrick Scott	01-01-06 to 05-25-07 05-26-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF VIGO 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 Vigo County for the year 2006.

STATE BOARD OF ACCOUNTS

September 6, 2007

COUNTY AUDITOR  
VIGO COUNTY  
AUDIT RESULT AND COMMENT

ACCOUNTING RECORDS

Numerous posting errors were made by the County Auditor's office during the 2006 fall settlement. As a result, the County Auditor's general ledger was out of balance with the County Treasurer's Daily Balance of Cash and Depositories (bank balances) by \$508,875. After months of research, the source of errors was determined and records adjusted accordingly as of June 2007.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2007, with James W. Bramble, Auditor.