

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

EXAMINATION REPORT  
OF  
BOARD OF COUNTY COMMISSIONERS  
SULLIVAN COUNTY, INDIANA  
January 1, 2006 to December 31, 2006



**FILED**  
10/25/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Chris Atkinson	01-01-06 to 12-31-06
	Carter Phegley	01-01-07 to 12-31-07
President of the County Council	Sonner Faught	01-01-06 to 12-31-06
	Marilyn Salesman	01-01-07 to 12-31-07



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF SULLIVAN COUNTY

We have examined the records of the Board of County Commissioners 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Sullivan County for the period of January 1, 2006 to December 31, 2006.

STATE BOARD OF ACCOUNTS

August 22, 2007

BOARD OF COUNTY COMMISSIONERS  
SULLIVAN COUNTY  
EXAMINATION RESULTS AND COMMENTS

CAPITAL ASSETS

As noted in prior reports, the most current being Report B28791, information presented for audit did not indicate an inventory or record of capital assets using Form 146 (1981) General Capital Asset Account Group.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable General Capital Asset Account Group. 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 Counties, Chapter 7)

TRAVEL POLICY

As noted in prior reports, the most current being Report B28791, a travel policy was not presented for examination.

Each governmental unit should adopt a written travel policy in conformity with applicable statutes. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS  
SULLIVAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2007, with Marilyn Salesman, President of the County Council; and Jean Harris, Auditor; and on August 27, 2007, with Carter Phegley, President of the Board of County Commissioners. The officials concurred with our findings.