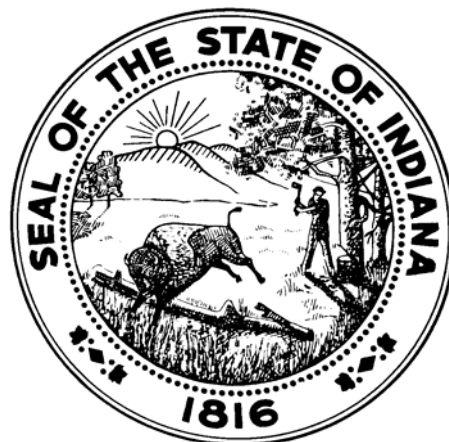


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
BOARD OF COUNTY COMMISSIONERS
CARROLL 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>
Auditor	Beth L. Myers	01-01-03 to 12-31-10
President of the County Council	Robert Baker	01-01-06 to 12-31-07
President of the Board of County Commissioners	William R. Brown Loren Hylton	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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ROOM E418
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Fax: (317) 232-4711
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TO: THE OFFICIALS OF CARROLL 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Carroll County for the year 2006.

STATE BOARD OF ACCOUNTS

August 8, 2007

BOARD OF COUNTY COMMISSIONERS
CARROLL COUNTY
EXAMINATION RESULT AND COMMENT

DONATIONS

The Board of County Commissioners donated \$10,000 to the Carroll County Senior Family Services in 2006. In addition, the Board of County Commissioners also donated \$3,000 to the Carroll County Adult Literacy program and \$1,000 to the YWCA Violence Crisis Center.

Governmental funds should not be donated or given to other organizations, individuals, or governmental units unless specifically authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
CARROLL COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 5, 2007, with Beth L. Myers, Auditor; Loren Hylton, President of the Board of County Commissioners; Robert Baker, President of the County Council; and Ann Brown and Ron Slavins, County Council Members. The officials concurred with our examination finding.