

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
SULLIVAN COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
09/30/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jean Harris	03-28-04 to 12-31-10
President of the Board of County Commissioners	Carter Phegley Jim Boes	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the County Council	Marilyn Salesman Duane Wampler	01-01-07 to 12-31-07 01-01-08 to 12-31-08



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

We have examined the records of the County Auditor for the period from January 1, 2007 to December 31, 2007, 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 year 2007.

STATE BOARD OF ACCOUNTS

August 13, 2008

COUNTY AUDITOR  
SULLIVAN COUNTY  
EXAMINATION RESULTS AND COMMENTS

CAPITAL ASSETS

As noted in prior reports, the most current being Report B30808, information presented for examination 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 County Auditors, Chapter 14)

CASH OVERDRAFTS

At December 31, 2007, the County had cash overdrafts in the following funds:

<u>Fund</u>	<u>Amount of Overdraft</u>
Payroll Withholdings	\$ 923
Victim Advocacy	4,688

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
SULLIVAN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2008, with Jean Harris, Auditor; Jim Boes, President of the Board of County Commissioners; and Duane Wampler, President of the County Council. The officials concurred with our examination findings.