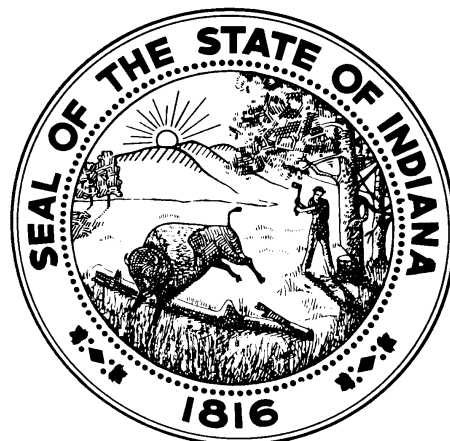


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

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



FILED

11/17/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie L. Smith	01-01-07 to 12-31-10
President of the County Council	Douglas L. Baker	01-01-07 to 12-31-08
President of the Board of County Commissioners	Connie J. Brown	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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TO: THE OFFICIALS OF OHIO 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of Ohio County for the year 2007.

STATE BOARD OF ACCOUNTS

October 2, 2008

COUNTY AUDITOR
OHIO COUNTY
EXAMINATION RESULT AND COMMENT

CAPITAL ASSET RECORDS

Capital asset records presented for examination were not complete. Additions and deletions for the year 2007 were not posted to the capital asset records.

Every governmental unit should have a complete inventory of all fixed assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable General Fixed Asset Account Group Form. 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 Auditor, Chapter 14)

COUNTY AUDITOR
OHIO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 2, 2008, with Connie L. Smith, Auditor; and Douglas A. Baker, President of the County Council.