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

EXAMINATION REPORT

OF

COUNTY COMMISSIONERS

CLINTON COUNTY, INDIANA

January 1, 2007 to December 31, 2007

FILED

03/17/2009

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COUNTY OFFICIALS

Office	Official	Term
President of the County Council	Steven Frey	01-01-07 to 12-31-08
President of the Board of County Commissioners	Michael Conner	01-01-07 to 12-31-07
	Bernard Newhart	01-01-08 to 12-31-08

STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLINTON COUNTY

We have examined the records of the County Commissioners 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 Annual Report of Clinton County for the year 2007.

STATE BOARD OF ACCOUNTS

October 15, 2008

COUNTY COMMISSIONERS
CLINTON COUNTY
EXAMINATION RESULTS AND COMMENTS

TRAVEL REIMBURSEMENTS

Mileage reimbursements were made to County Commissioners Bernard Newhart and Michael Conner for travel from their homes to the Clinton County Courthouse. The Clinton County Employee Handbook and Personnel Manual adopted effective January 1, 2006, stipulates that "Clinton County will reimburse employees for reasonable business travel expenses incurred while on assignments away from normal work location. An employee is considered in travel status from the time they leave the County Courthouse or other County office/department until they return to the Courthouse or their respective office/department."

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines for Counties, Chapter 1)

PERSONAL EXPENSES

Personal cell phone bills of County Commissioner Michael Conner totaling $850.19 were paid by the County in 2007. Mr. Conner reimbursed the County $715.71 for these bills on January 29, 2008; however, a cell phone bill of $134.48 paid in August of 2007 has yet to be reimbursed to the County.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

CONFLICT OF INTEREST

$3,135.00 was paid during 2007 to Conner's Custom Cleaning for carpet cleaning and repair work in the Clinton County Courthouse. Conner's Custom Cleaning is owned by County Commissioner Michael Conner. A Uniform Conflict of Interest Disclosure Statement does not appear to have been filed.

IC 35-44-1-3 states in part:

"(a) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . ."

"(c) This section does not prohibit a public servant from having a pecuniary interest in or deriving a profit from a contract or purchase connected with the governmental entity served . . . (3) If the public servant; (A) is an elected public servant. . . . and (B) makes a disclosure under subsection (d)(1) through (d)(6)."

"(d) A disclosure required by this section must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity prior to final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase. . . ."

"(g) A public servant has a pecuniary interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (1) the public servant; or (2) a dependent of the public servant who: (A) is under the direct or indirect administrative control of the public servant; or (B) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. . . ."

INSURANCE COVERAGE

Michael Conner, Clinton County Commissioner, was covered by an employee theft policy with Fidelity and Deposit Company for $25,000 with a $250 deductible per occurrence for the period of January 1, 2007 to January 1, 2008.

COUNTY COMMISSIONERS
CLINTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 17, 2008, with Michael Conner, Commissioner; and Bernard Newhart, President of the Board of County Commissioners.

The contents of this report were discussed on November 25, 2008, with Jacque Clements, Auditor; Steve Frey, President of the County Council, Bernard Newhart, President of the Board of County Commissioners; and Alan Dunn, County Council member.

COUNTY COMMISSIONERS
CLINTON COUNTY
SUMMARY

	Charges	Credits	Balance Due
Michael Conner, Commissioner:			
Personal Expenses, page 4	$ 134.48	$ -	$ 134.48

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AFFIDAVIT

STATE OF INDIANA)
)
HAMILTON COUNTY)

I, John Allen Homrig, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the County Commissioners, Clinton County, Indiana, for the period from January 1, 2007 to December 31, 2007, is true and correct to the best of my knowledge and belief.

Field Examiner

Subscribed and sworn to before me this 9th day of March, 2009.

Notary Public

My Commission Expires: May 24, 2015

County of Residence: Hamilton