

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

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



FILED
03/26/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cindy Shelton	01-01-07 to 12-31-10
President of the County Council	William Spaetti	01-01-07 to 12-31-09
President of the Board of County Commissioners	Dan Ringer	01-01-07 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SPENCER COUNTY

We have audited 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 Annual Report of Spencer County for the year 2007.

STATE BOARD OF ACCOUNTS

February 12, 2009

COUNTY AUDITOR
SPENCER COUNTY
EXAMINATION RESULTS AND COMMENTS

REPAYMENTS AND TRANSFERS

A transfer of \$7,500 was made from the General Drain Improvement Fund to the Drainage Maintenance Fund (Daniel Kopp Watershed) without an ordinance or resolution, and was not repaid as of December 31, 2007.

Payments or transfers which are not authorized by statute, ordinance, resolution, or court order must be reimbursed or transferred to the appropriate fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

UNAPPROVED DRAINAGE DISBURSEMENT

The former surveyor approved an expenditure of \$997 for Huffman Drain without the approval of the County Drainage Board.

All proper claims arising under jurisdiction of the County Drainage Board are to be approved by such Drainage Board and shall thereafter be filed in the office of the County Auditor for usual processing, advertising and allowance by the Board of Commissioners. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 2)

COUNTY AUDITOR
SPENCER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 12, 2009, with Cindy Shelton, County Auditor; and Dan Ringer, President of the Board of County Commissioners. The officials concurred with our examination findings.