

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

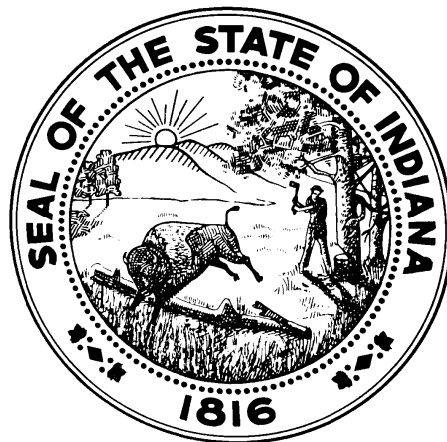
AUDIT REPORT

OF

COUNTY AUDITOR

PERRY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

11/05/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Connie A. Berger	01-01-07 to 12-31-10
President of the County Council	Pete Franzman	01-01-08 to 12-31-09
President of the Board of County Commissioners	Gary Dauby	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF PERRY COUNTY

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Perry County for the year 2008.

STATE BOARD OF ACCOUNTS

September 29, 2009

COUNTY AUDITOR  
PERRY COUNTY  
AUDIT RESULT AND COMMENT

ANNUAL REPORT

The annual report for 2008 was not filed by the deadline of January 31, 2009. The delay was due to the County Treasurer not having necessary account information in the form of the County Treasurer's Monthly Report available to the County Auditor until March 23, 2009. This report was due by law on or before the 16th day of January 2009. A similar comment was in the prior report.

During the audit period IC 5-11-1-4(a) concerning annual reports stated in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than thirty (30) days after the close of each fiscal year."

COUNTY AUDITOR  
PERRY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 8, 2009, with Connie A. Berger, Auditor. The official response has been made a part of this report and may be found on page 6.



# Perry County Auditor

**Connie A. Berger**

Courthouse Square  
2219 Payne Street  
Tell City, IN 47586

Tel: (812) 547-6427  
Fax: (812) 547-6428  
E-mail: auditor@psci.net

October 8, 2009

State Board of Accounts  
302 West Washington Street  
4<sup>th</sup> Floor, Room E418  
Indianapolis, IN 46204-2765

Dear State Examiner:

I am writing this letter to explain why the last two years I have been late in submitting the Annual Financial Report for Perry County.

Both years I had completed the report with the required information from the Auditor's office financial reports, but had to wait until I received the County Treasurer's Monthly Report in order to finish the County's report and make sure that it balanced. In 2008, I did not receive the Treasurer's Monthly report until February 11<sup>th</sup> and then submitted the County's report to the State Board of Accounts on February 25<sup>th</sup>. In 2009, I received the Treasurer's Monthly Report on March 23<sup>rd</sup> and was able to submit the County's report on March 25<sup>th</sup>. Each year I did ask the treasurer for the reports that were to be filed in my office by the 15<sup>th</sup> of January, but did not receive them until the above dates.

If you have any questions or concerns about why the reports were not completed by the January 31<sup>st</sup> deadline, please feel free to contact me.

Sincerely,

Connie A. Berger  
Perry County Auditor