

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

AUDIT REPORT

OF

COUNTY AUDITOR

JACKSON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

11/09/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Debra F. Eggeman	01-0-05 to 12-03-12
President of the County Council	Charles Murphy Andrew Fountain	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Gary Darlage Steven Gill Monte Striegel	01-01-08 to 04-30-08 05-01-08 to 08-31-08 09-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF JACKSON 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 Jackson County for the year 2008.

STATE BOARD OF ACCOUNTS

October 20, 2009

COUNTY AUDITOR  
JACKSON COUNTY  
AUDIT RESULT AND COMMENT

CAPITAL ASSET RECORDS

Information presented for audit indicated the inventory of capital assets was not materially complete. County Infrastructure for roads and bridges was not presented for audit.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger 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 Auditors, Chapter 14)

COUNTY AUDITOR  
JACKSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2009, with Debra F. Eggeman, Auditor; Andrew Fountain, President of the County Council; and Monte Striegel, President of the Board of County Commissioners. The officials concurred with our audit finding.