

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

AUDIT REPORT  
OF  
COUNTY COMMUNITY CORRECTIONS  
GREENE COUNTY, INDIANA  
January 1, 2008 to December 31, 2008



**FILED**  
11/20/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Lynn Wininger	01-01-08 to 12-31-09
President of the County Council	W. Edward Cullison John A. Wilkes	01-01-08 to 12-31-08 01-01-09 to 12-13-09
President of the Board of County Commissioners	Bart A. Beard	01-01-08 to 12-31-09



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF GREENE COUNTY

We have audited the records of the County Community Corrections 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 Greene County for the year 2008.

STATE BOARD OF ACCOUNTS

October 19, 2009

COUNTY COMMUNITY CORRECTIONS  
GREENE COUNTY  
AUDIT RESULT AND COMMENT

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use: commissary receipt ledger, commissary disbursement ledger, and commissary control ledger.

As of October 19, 2009, all forms were properly approved.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMUNITY CORRECTIONS  
GREENE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2009, with Lynn Winger, Director. The official concurred with our audit finding.

The contents of this report were discussed on October 19, 2009, with David L. Bailey, County Auditor; John A. Wilkes, President of the County Council; and Bart A. Beard, President of the Board of County Commissioners.