

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

VANDERBURGH COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

03/16/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bill Fluty	01-01-07 to 12-31-10
President of the County Council	Marsha Abell Thomas Shelter Russell Lloyd, Jr.	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Jeff Korb Troy Tornatta	01-01-08 to 12-31-08 01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF VANDERBURGH COUNTY

We have audited the records of the Board of County Commissioners 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Vanderburgh County for the year 2008.

STATE BOARD OF ACCOUNTS

January 28, 2010

BOARD OF COUNTY COMMISSIONERS
VANDERBURGH COUNTY
AUDIT RESULTS AND COMMENTS

RECORDER'S RECORDS PERPETUATION FUND TRANSFER

On December 12, 2008, a transfer of \$200,000 from the Recorder's Records Perpetuation Fund was made to the County General Fund.

IC 36-2-7-10(d) states in part:

". . . The county recorder may use any money in this fund without appropriation for the preservation of records and the improvement of record keeping systems and equipment. Money from the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of a fiscal year."

The Board of County Commissioners was instructed to return the transfer of \$200,000 to the Recorder's Records Perpetuation Fund.

CONTRACTS

The County entered into a contract with SMG effective January 1, 2006, requiring an independent audit of SMG. An addendum to the contract was added on October 16, 2007, amending the requirement from requiring an audit to requiring a review. A review has not been presented for the years 2006, 2007, and 2008. A similar comment was included in the prior report.

Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on February 2, 2010, with Stephen Melcher, President of the Board of County Commissioners; and Bill Fluty, Auditor. The officials concurred with our audit findings.