

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

SUPPLEMENTAL REPORT

OF

AUDITOR

DECATUR COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**  
09/22/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Bridgett C. Weber	01-01-09 to 12-31-12
President of the County Council	Ernest Gauck	01-01-09 to 12-31-10
President of the Board of County Commissioners	Jerome Buening	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DECATUR COUNTY

We have audited the records of the Auditor for the period from January 1, 2009 to December 31, 2009, 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 Decatur County for the year 2009.

STATE BOARD OF ACCOUNTS

August 16, 2010

AUDITOR  
DECATUR COUNTY  
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit indicates that there is no current inventory of capital assets.

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

AUDITOR  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2010, with Jerome Buening, President of the Board of County Commissioners; and Bridgett C. Weber, Auditor. The officials concurred with our finding.