

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
SWITZERLAND COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
11/15/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Appropriations.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Rachel A. Schuler	01-01-07 to 12-31-10
President of the County Council	Michael L. Jones	01-01-08 to 12-31-10
President of the Board of County Commissioners	Kenton C. Banta Brian L. Morton	01-01-08 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SWITZERLAND COUNTY

We have examined the records of the County Auditor for the period from January 1, 2008 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Switzerland County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

August 24, 2010

COUNTY AUDITOR
SWITZERLAND COUNTY
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>2008 Excess Amount Expended</u>	<u>2009 Excess Amount Expended</u>
Cumulative Bridge	\$ 162,425	\$ 255,654
Cumulative Capital Development	<u>12,479</u>	<u>25,229</u>
Totals	<u>\$ 174,904</u>	<u>\$ 280,883</u>

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

COUNTY AUDITOR
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2010, with Rachel A. Schuler, Auditor.
The official concurred with our examination finding.