

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

AUDIT REPORT

OF

COUNTY AUDITOR

WABASH COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED
08/05/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane E. Ridgeway	01-01-09 to 12-31-12
President of the County Council	Michael B. Ridenour James R. Kaltenmark	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Barry J. Eppley Scott E. Givens	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WABASH COUNTY

We have audited the records of the County Auditor for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Wabash County for the year 2010.

STATE BOARD OF ACCOUNTS

May 16, 2011

COUNTY AUDITOR
WABASH COUNTY
AUDIT RESULT(S) AND COMMENT(S)

TIMELY RECORDKEEPING

The 2010 County Auditor's ledgers of cash receipts and disbursements were not available for audit until March 3, 2011. Adjustments were posted to the 2010 General Fund on March 9, 2011.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR
WABASH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 16, 2011, with Jane E. Ridgeway, Auditor. The Official Response has been made a part of this report and may be found on page 6.

WABASH COUNTY AUDITOR

Jane Harper Ridgeway

One West Hill Street, Suite 103, Wabash, IN 46992

Phone: (260) 563-0661 Ext. 222 Fax: (260) 563-7910 E-mail: auditor@wabashcounty.IN.gov

July 27, 2011

State Board of Accounts
Gary DeWitt, Field Supervisor
11768 Roanoke Road
Roanoke, IN 46783

RE: 2010 Wabash County Auditor Audit Results and Comments

TIMELY RECORDKEEPING:

The 2010 Annual Report of Receipts, Disbursements and Cash Balances (completed and published on January 26, 2011), Auditors and Treasurer's Financial Reports as of December 31, 2010 as well as Budget Status Reports for all budgeted funds were completed and available by January 24, 2010. Detailed reports of receipts and disbursements by fund were made available (electronically or printed) for the examiner as requested while we were still completing the electronic version of the State Board of Accounts 2010 Annual Report. The SBOA report was completed and filed by the due date of March 3rd. The referenced adjustments made on March 9, 2011 were to properly identify some revenues and expenditures in our system to correspond with the classifications of the SBOA Report. These were made by our out-of-state financial software consultants remotely as soon as possible due to IT problems, illnesses, weather and scheduling conflicts. When completed, the final hard copy of our complete ledgers (over 3000 pages) were printed, bound and available the examiner.

Respectfully,



Jane Harper Ridgeway
Wabash County Auditor