

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

AUDIT REPORT  
OF  
COUNTY AUDITOR  
WARRICK COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
09/08/2011



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Overdrawn Fund Balances .....	4
Annual Report.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lawrence C. Lacer L.B. Dugan	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Gary Meier	01-01-10 to 12-31-11
President of the Board of County Commissioners	Don Williams	01-01-10 to 12-31-11



**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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WARRICK 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Warrick County for the year 2010.

STATE BOARD OF ACCOUNTS

August 18, 2011

COUNTY AUDITOR  
WARRICK COUNTY  
AUDIT RESULTS AND COMMENTS

**OVERDRAWN FUND BALANCES**

The following funds were overdrawn at December 31, 2010:

Fund	Overdrawn By
Property Tax	\$ 799,746
Health	105,756
Youth Home	12,575
ICJI Byrne JAG Grant 10	21,688
Judicial Center Lease	260,456
Park Rec Dist Bond 2007	43,743
Cumulative Bridge	16,242
Payroll Withholding Federal	113,662
Payroll Withholding State	689
Wage Garnishment	721
Sur Tax	4,468
Union Dues	222
Non-Taxable Collection For Dis	1,396

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

**ANNUAL REPORT**

An Annual Report for calendar year 2010 was not filed until March 18, 2011. The County's annual report is the county's compilation of its financial statement that is presented for audit.

Indiana Code 5-11-1-4(a) concerning annual reports states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than sixty (60) days after the close of each fiscal year."

COUNTY AUDITOR  
WARRICK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 18, 2011, with L.B. Dugan, Auditor; Don Williams, President of the Board of County Commissioners; and Gary Meier, President of the County Council. The officials concurred with our audit findings.