

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

AUDIT REPORT
OF

BOARD OF COUNTY COMMISSIONERS

MORGAN 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 Result and Comment: Capital Assets.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Brenda Adams	01-01-10 to 12-31-11
President of the County Council	Kenneth L. Hale	01-01-10 to 12-31-11
President of the Board of County Commissioners	Norman Voyles	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MORGAN COUNTY

We have audited the records of the Board of County Commissioners 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Morgan County for the year 2010.

STATE BOARD OF ACCOUNTS

August 4, 2011

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit did not indicate an inventory of capital assets, that there was sufficient record of capital assets using County Form 146 or an approved alternative.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. 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 of Indiana, Chapter 7)

BOARD OF COUNTY COMMISSIONERS
MORGAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 4, 2011, with Norman Voyles, President of the Board of County Commissioners; Kenneth L. Hale, President of the County Council; and Brenda Adams, Auditor.