

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
DECATUR COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**

10/19/2011



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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	01-01-10 to 12-31-11
President of the Board of County Commissioners	Jerome Buening John Richards	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 DECATUR COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Decatur County for the year 2010.

STATE BOARD OF ACCOUNTS

August 30, 2011

COUNTY AUDITOR  
DECATUR COUNTY  
EXAMINATION RESULT AND COMMENT

***DISBURSEMENT PROCEDURES***

The following deficiencies were noted regarding the disbursement of funds:

1. The claims did not have the signatures of department head or office holders for 16 percent of the claims reviewed certifying that the good or services purchased were received.
2. The County Auditor did not certify for the disbursements reviewed that the supporting documentation was audited.

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . . (2) the invoice or bill is approved by the officer or person receiving the goods and services; . . . (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct."

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
DECATUR COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2011, with Bridgett C. Weber, Auditor, and John Richards, President of the Board of County Commissioners.