

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
ADAMS COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
06/01/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	William A. Borne	01-01-09 to 12-31-12
President of the County Council	Randy S. Colclasure	01-01-11 to 12-31-12
President of the Board of County Commissioners	Douglas L. Bauman	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ADAMS COUNTY

We have examined the records of the County Auditor for the period from January 1, 2011 to December 31, 2011, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Adams County for the year 2011.

STATE BOARD OF ACCOUNTS

May 10, 2012

COUNTY AUDITOR
ADAMS COUNTY
EXAMINATION RESULTS AND COMMENTS

CONFLICT OF INTEREST

Douglas L. Bauman, County Commissioner, sells eggs to the jail for meals. A Uniform Conflict of Interest Disclosure Statement has not been filed.

Indiana Code 35-44-1-3 states in part:

"(a)(1) 'Dependent' means any of the following: (A) The spouse of a public servant. (B) A child, stepchild, or adoptee (as defined in IC 31-9-2-2) of a public servant who is: (i) unemancipated; and (ii) less than eighteen (18) years of age. (C) An individual more than one-half (1/2) of whose support is provided during a year by the public servant."

"(a)(3) 'Pecuniary interest' means an interest in a contract or purchase if the contract or purchase will result or is intended to result in an ascertainable increase in the income or net worth of: (A) the public servant; or (B) a dependent of the public servant who: (i) is under the direct or indirect administrative control of the public servant; or (ii) receives a contract or purchase order that is reviewed, approved, or directly or indirectly administered by the public servant. . . ."

"(b) A public servant who knowingly or intentionally: (1) has a pecuniary interest in; or (2) derives a profit from; a contract or purchase connected with an action by the governmental entity served by the public servant commits conflict of interest, a Class D felony. . . ."

(d) A disclosure must: (1) be in writing; (2) describe the contract or purchase to be made by the governmental entity; (3) describe the pecuniary interest that the public servant has in the contract or purchase; (4) be affirmed under penalty of perjury; (5) be submitted to the governmental entity and be accepted by the governmental entity in a public meeting of the governmental entity before final action on the contract or purchase; (6) be filed within fifteen (15) days after final action on the contract or purchase with: (A) the state board of accounts; and (B) . . . the clerk of the circuit court in the county where the governmental entity takes final action on the contract or purchase . . ."

ERRORS ON CLAIMS

In December 2011, a claim for \$1,644.50 was presented to the County Auditor for reimbursement from the Sheriff's Commissary for purchases of eggs for the months of January through November. Documentation provided did not provide adequate information to determine the quantity purchased or the price per unit.

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: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY AUDITOR
ADAMS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2012, with Mary Beery, Chief Deputy Auditor. The official concurred with our examination findings.