

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

AUDIT REPORT
OF
COUNTY COUNCIL
CLARK COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
09/13/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Kevin Vissing Barbara Hollis	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	M. Edward Meyer Les Young	01-01-10 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the County Council 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2011.

STATE BOARD OF ACCOUNTS

August 14, 2012

COUNTY COUNCIL
CLARK COUNTY
AUDIT RESULT AND COMMENT

APPROPRIATIONS

A budget was prepared by the Board of County Commissioners and presented for approval to the County Council for the General Obligation Bonds 2005 Fund and the Board of Aviation Fund. The County Council approved the budget as presented and the amounts were entered in the appropriation ledger by the County Auditor. The Department of Local Governmental Finance (DLGF) reviewed the budget and ordered a reduction to the amounts approved by the County; however, the County failed to reduce the budget of the funds to the amounts approved by DLGF. Expenditures were made from the 2010 Building Authority Bond Fund and Board of Aviation Fund without obtaining approval of additional appropriations by the DLGF. As a result expenditures were made in excess of budgeted appropriations as follows:

Fund	Excess Amount Expended
General Obligation Bonds 2005	\$ 96,900
Board of Aviation	180,584

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

In addition, the following local funds established through Home Rule Statute had expenditures made which were not appropriated or expenditures exceeded the appropriated amount:

Fund	Excess Amount Expended
County Adult Facility Usage Fund	\$ 423,945

Indiana Code 36-2-5-2(b) states: "The county fiscal body shall appropriate money to be paid out of the county treasury, and money may be paid out of the treasury only under an appropriation made by the fiscal body, except as otherwise provided by law."

Indiana Code 36-1-2-6 defines fiscal body as the county council.

COUNTY COUNCIL
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2012, with Brian Lenfert, Vice-President of the County Council, and M. Edward Meyer, Vice-President of the Board of County Commissioners. The officials concurred with our audit finding.