

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

AUDIT REPORT  
OF  
BOARD OF COUNTY COMMISSIONERS  
VIGO COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/13/2012



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OFFICIALS

| <u>Office</u>                                     | <u>Official</u>              | <u>Term</u>                                  |
|---|------------------------------|--|
| President of the Board of<br>County Commissioners | Michael Ciolli               | 01-01-11 to 12-31-12                         |
| President of the<br>County Council                | Mark D. Bird<br>Kathy Miller | 01-01-11 to 12-31-11<br>01-01-12 to 12-31-12 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the Board of County Commissioners 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 Vigo County for the year 2011.

STATE BOARD OF ACCOUNTS

July 16, 2012

BOARD OF COUNTY COMMISSIONERS  
VIGO COUNTY  
AUDIT RESULT AND COMMENT

***ERRORS ON CLAIMS***

The following deficiencies were noted on claims during the audit period:

1. Six of fifty-two claim dockets were not signed by the County's fiscal officer.
2. Two of fifty-two claim dockets did not have board approval.
3. Claim dockets did not contain the required certification by the County's fiscal officer that the attached invoices or bills are true and correct and were audited in accordance with Indiana Code 5-11-10-2.

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."

BOARD OF COUNTY COMMISSIONERS  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2012, with Michael Ciolli, President of the Board of County Commissioners; Paul Mason, County Commissioner; Judith Anderson, County Commissioner; and Kylissa Miller, Chief Deputy Auditor. The officials concurred with our audit finding.