

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

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



FILED
10/30/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Debra F. Eggeman	01-01-09 to 12-31-12
President of the County Council	Charles S. Murphy	01-01-11 to 12-31-12
President of the Board of County Commissioners	Jerry Hounshel	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON 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 Examination Report of Jackson County for the year 2011.

STATE BOARD OF ACCOUNTS

October 18, 2012

COUNTY AUDITOR
JACKSON COUNTY
EXAMINATION RESULTS AND COMMENTS

OVERDRAWN FUND BALANCES

The following funds were overdrawn as of December 31, 2011:

Fund	2011
Community Corrections	\$ 3,093
Community Corrections Grant	7,705
Prosecutors Victim Assistance	18,440
Community Correction Juvenile	15,544
FICA And Medicare Withholding	512
Garnishment Withholding	5,764

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

Fund	2011
Property Reassessment	\$ 14,119
Lease Rental Payment	<u>115,206</u>
 Total	 <u>\$ 129,325</u>

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."

CAPITAL ASSET RECORDS

As stated in the prior report, information presented for examination did not indicate an inventory of capital assets had been taken and no detailed listing of capital assets was provided.

Every governmental unit should have a complete inventory of all fixed assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable 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 County Auditors, Chapter 14)

COUNTY AUDITOR
JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 18, 2012, with Jerry Hounshel, President of the Board of County Commissioners; Charles S. Murphy, President of the County Council; and Debra F. Eggeman, Auditor. The officials concurred with our examination findings.