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

EXAMINATION REPORT

OF

BOARD OF COUNTY COMMISSIONERS

WARREN COUNTY, INDIANA

January 1, 2011 to December 31, 2011

FILED
10/31/2012

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COUNTY OFFICIALS

Office	Official	Term
President of the County Council	John D. Comer	01-01-11 to 12-31-12
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-11 to 12-31-12

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WARREN COUNTY

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Warren County for the year 2011.

STATE BOARD OF ACCOUNTS

September 27, 2012

BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY
EXAMINATION RESULT AND COMMENT

SUPPORTING DOCUMENTATION

Two of fifty claims tested did not contain adequate supporting documentation, such as receipts, invoices, and other public records. Due to the lack of supporting information, the validity and accountability for some money disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 7)

BOARD OF COUNTY COMMISSIONERS
WARREN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 27, 2012 with Thomas A. Hetrick, President of the Board of County Commissioners. The official concurred with our finding.