

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

EXAMINATION REPORT
OF
BOARD OF COUNTY COMMISSIONERS
SWITZERLAND COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
02/08/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Michael L. Jones	01-01-11 to 12-31-13
President of the Board of County Commissioners	Brian L. Morton Mark Lohide	01-01-11 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
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TO: THE OFFICIALS OF SWITZERLAND 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 Results and Comments. The financial transactions of this office are reflected in the Financial Statement Examination Report of Switzerland County for the year 2011.

STATE BOARD OF ACCOUNTS

December 14, 2012

BOARD OF COUNTY COMMISSIONERS
SWITZERLAND COUNTY
EXAMINATION RESULT AND COMMENT

PAVING PROJECTS NOT DESCRIBED IN THE SPECIFICATIONS

The Board of County commissioners awarded an annual bid for the paving of various County roads involving the rental of equipment with an operator by the owner and materials applied by the supplier by extending the 2009 bid at the same rates for 2010, and the 2010 rates for 2011. The bid specifications did not describe or list any proposed projects. The County paid a total of \$1,052,685 on various paving projects for the year 2011.

Indiana Code 36-1-12-3(c) states:

"When the project involves the rental of equipment with an operator furnished by the owner, or the installation or application of materials by the supplier of the materials, the project is considered to be a public work project and subject to this chapter. However, an annual contract may be awarded for equipment rental and materials to be installed or applied during a calendar or fiscal year if the proposed project or projects are described in the bid specifications."

A similar comment was reported in prior Reports B33544, B37794, and B39966.

BOARD OF COUNTY COMMISSIONERS
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2012, with Brian L. Morton, President of the Board of County Commissioners; Gayle A. Rayles, County Auditor; and Michael L. Jones, President of the County Council. The officials concurred with our audit findings.