

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

AUDIT REPORT

OF

COUNTY AUDITOR

WHITLEY COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
05/29/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jennifer R. McGuire	01-01-11 to 12-31-14
President of the County Council	John M. Barrett Thomas Western	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	Donald A. Amber George Schrupf	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF WHITLEY COUNTY

We have audited the records of the County Auditor for the period from January 1, 2012 to December 31, 2012, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Whitley County for the year 2012.

STATE BOARD OF ACCOUNTS

May 2, 2013

COUNTY AUDITOR
WHITLEY COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

The following funds had expenditures in excess of budgeted appropriations:

Fund	Excess Amount Expended
County Highway	\$ 87,542
Rainy Day	44,856
Cumulative Capital Development	165,959

A similar comment appeared in prior Report B40591.

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."

PUBLIC WORKS PROJECTS

Whitley County entered into contracts for two public works projects during 2012. There was no evidence presented for audit that sealed bids were requested or received for either project.

The first project was for exterior repairs to the Courthouse. Total project costs were \$175,112, which included change orders totaling \$7,421. This project was approved by the Board of County Commissioners on March 19, 2012, based on a quote from the contractor.

COUNTY AUDITOR
WHITLEY COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

The second project was for upgrades to the Jail cameras and door locking system. The total contract amount was \$152,600. The Board of County Commissioners approved the contract on August 6, 2012, based on four estimates acquired by the County Sheriff and upon his recommendation.

Indiana Code 36-1-12-4(a) states:

"This section applies whenever the cost of a public work project will be:

- (1) except as provided in subdivision (2), at least one hundred fifty thousand dollars (\$150,000); or
- (2) in the case of a board of aviation commissioners or an airport authority board, at least one hundred thousand dollars (\$100,000)."

Indiana Code 36-1-12-4(b) states in part:

"The board must comply with the following procedure:

- (1) The board shall prepare general plans and specifications describing the kind of public work required, but shall avoid specifications which might unduly limit competition. . . .
- (2) The board shall file the plans and specifications in a place reasonably accessible to the public, which shall be specified in the notice required by subdivision (3).
- (3) Upon the filing of the plans and specifications, the board shall publish notice in accordance with IC 5-3-1 calling for sealed proposals for the public work needed."

COUNTY AUDITOR
WHITLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2013, with Jennifer R. McGuire, Auditor; George Schrupf, President of the Board of County Commissioners; and Thomas Western, President of the County Council.