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

AUDIT REPORT

OF

COUNTY AUDITOR

VANDERBURGH COUNTY, INDIANA

January 1, 2012 to December 31, 2012

FILED
01/03/2014

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COUNTY OFFICIALS

Office	Official	Term
Auditor	Joseph Gries	01-01-11 to 12-31-14
President of the County Council	Tom Shetler	01-01-12 to 12-31-13
President of the Board of County Commissioners	Marsha Abell	01-01-12 to 12-31-13

STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VANDERBURGH 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Vanderburgh County for the year 2012.

STATE BOARD OF ACCOUNTS

December 4, 2013

COUNTY AUDITOR
VANDERBURGH COUNTY
AUDIT RESULT AND COMMENT

CAPITAL ASSETS

Information presented for audit did not indicate an inventory for capital assets. Also, the policy allows different types of capital assets to be added at various thresholds, but items under the various thresholds were added to the capital asset ledger. A similar comment was included in the prior report.

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

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
VANDERBURGH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 4, 2013, with Joseph Gries, Auditor, and Tom Shetler, President of the County Council.