

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

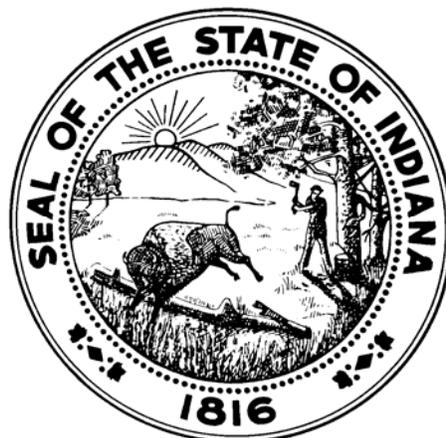
AUDIT REPORT

OF

COUNTY AUDITOR

DELAWARE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/14/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane Lasater	01-01-03 to 12-31-06
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Auditor for the period from January 1, 2005 to December 31, 2005, 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 Delaware County for the year 2005.

STATE BOARD OF ACCOUNTS

August 10, 2006

AUDITOR
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

ACCOUNTING RECORDS - DRAINAGE FUNDS

Several errors were noted in the computerized ditch control totals. The beginning balance did not agree to the prior years ending balance for some ditches. Amounts posted for cash, accumulation of errors, and additional taxes could not be verified.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Chapter 9)

AUDITOR
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2006, with Jane Lasater, Auditor; Thomas Bennington, President of the Board of County Commissioners; Joseph M. Russell, President of the County Council; and Donna Patterson, Head Bookkeeper, Auditor's Office. The officials concurred with our audit finding.