

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

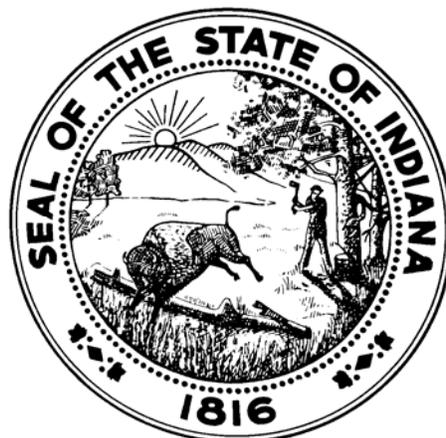
AUDIT REPORT

OF

COUNTY AUDITOR

SHELBY COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

12/27/2006

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| Auditor | Margaret Brunk | 01-01-03 to 12-31-06 |
| President of the County Council | Sean Eberhart | 01-01-05 to 12-31-06 |
| President of the Board of County Commissioners | Doug Warnecke | 01-01-05 to 12-31-06 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SHELBY COUNTY

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 Shelby County for the year 2005.

STATE BOARD OF ACCOUNTS

November 22, 2006

COUNTY AUDITOR
SHELBY COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN FUND BALANCES

The Adult Protective Services Fund, Adult Protective Services 2 Fund, Juvenile Intensive Supervision Fund and JISP Fund were overdrawn in 2005.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR
SHELBY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 22, 2006, with Margaret Brunk, Auditor; and Roger Laird, County Commissioner.