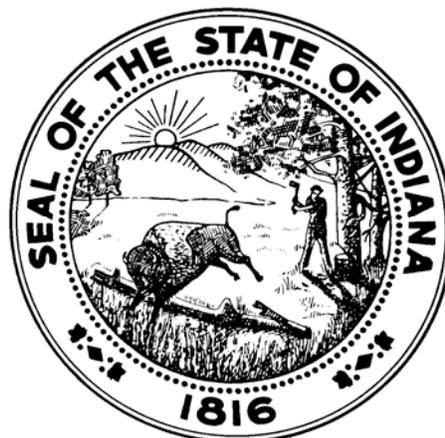


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY AUDITOR
LAGRANGE COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/04/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kay M. Myers Jackie S. Boyle	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Michael G. Strawser Charles F. Ashcraft	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Phillip D. Curtis George R. Bachman	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF LAGRANGE COUNTY

We have examined the records of the County Auditor for the period from January 1, 2006 to December 31, 2006, 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 Examination Report of LaGrange County for the year 2006.

STATE BOARD OF ACCOUNTS

May 17, 2007

COUNTY AUDITOR
LAGRANGE COUNTY
EXAMINATION RESULTS AND COMMENTS

DRAINAGE FUNDS

Financial records presented for examination were incomplete and not reflective of the activity of the General Drain Improvement Fund and Drain Maintenance Fund. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions.

At all times, the manual and/or 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 Counties, Chapter 14)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 14)

OVERDRAWN FUND BALANCE

The following fund was overdrawn in 2006:

Communications Center - Emergency Telephone \$6,161

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 Auditors, Chapter 14)

COUNTY AUDITOR
LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2007, with Jackie S. Boyle, Auditor; George R. Bachman, President of the Board of County Commissioners; and Charles F. Ashcraft, President of the County Council.