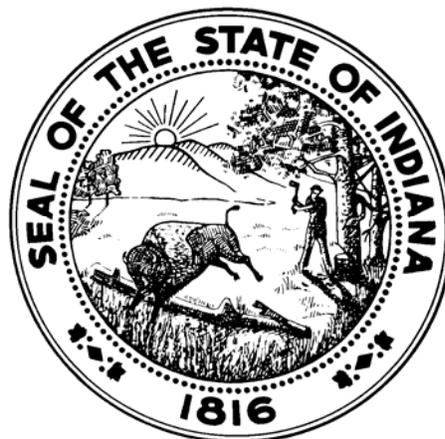


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY AUDITOR
WHITLEY COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
06/20/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Linda J. Gerig	01-01-03 to 12-31-10
President of the Board of County Commissioners	Tom Rethlake James Pettigrew	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the County Council	William Overdeer	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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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, 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Whitley County for the year 2006.

STATE BOARD OF ACCOUNTS

May 2, 2007

COUNTY AUDITOR
WHITLEY COUNTY
AUDIT RESULTS AND COMMENTS

CONDITION OF RECORDS (SURPLUS TAX)

The subsidiary ledgers for surplus tax are not reconciled to the Surplus Tax Fund Control ledger. The records presented provided a detail of beginning and ending balances for each year, however, the detail did not agree with the control ledger.

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 County Auditors, Chapter 14)

APPROPRIATIONS

The Government Center Lease Fund expenditures were in excess of budgeted appropriations by \$144,000.

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."

COUNTY AUDITOR
WHITLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 2, 2007, with Linda J. Gerig, County Auditor; April Whetstone, Deputy Auditor; and Michael Schrader, County Commissioner.