

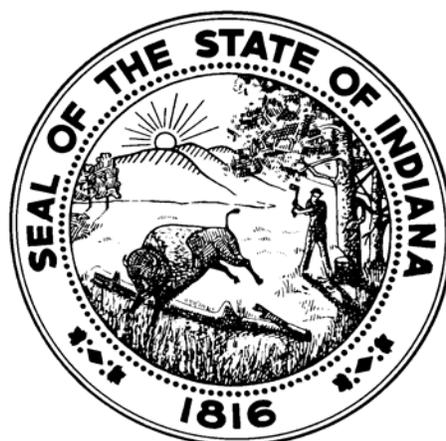
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF

CLERK-TREASURER
CITY OF NOBLESVILLE

HAMILTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
09/04/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Janet S. Jaros	01-01-04 to 12-31-07
Mayor	John Ditslear	01-01-04 to 12-31-07
President of the Board of Works	John Ditslear	01-01-04 to 12-31-07
President of the Common Council	Terry Busby Brian Ayer	01-01-06 to 12-31-06 01-01-07 to 12-31-07



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TO: THE OFFICIALS OF THE CITY OF NOBLESVILLE, HAMILTON COUNTY

We have audited the records of the Clerk-Treasurer 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of the City of Noblesville, Hamilton County for the year 2006.

STATE BOARD OF ACCOUNTS

June 6, 2007

CLERK-TREASURER
CITY OF NOBLESVILLE
AUDIT RESULT AND COMMENT

CONDITION OF RECORDS

Financial records presented for audit were incomplete and not reflective of the activity of the Waste-water Utility Accounts Receivable for Liens Certified or the Revolving Loan Fund (Barrett Law). The records presented did not provide sufficient information to verify or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions. The City hired an outside accounting firm to produce a report for the revenue received for the Barrett Law projects. We reviewed this report, and it appeared adequate for the Barrett Law revenue activity.

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 Cities and Towns, Chapter 7)

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 Cities and Towns, Chapter 7)

CLERK-TREASURER
CITY OF NOBLESVILLE
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2007, with John Ditslear, Mayor; Janet S. Jaros, Clerk-Treasurer; and Michael Hendricks, Wastewater Utility Superintendent. The officials concurred with our audit finding.