

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

EXAMINATION REPORT

OF

COUNTY AUDITOR

DEKALB COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

11/15/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Result and Comment: Appropriations.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon G. Hayes John W. Fetters	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the Board of County Commissioners	William C. Ort	01-01-06 to 12-31-07
President of the County Council	Ben Smaltz	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEKALB 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 Result and Comment. The financial transactions of this office are reflected in the Examination Report of DeKalb County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

COUNTY AUDITOR
DEKALB COUNTY
EXAMINATION RESULT AND COMMENT

APPROPRIATIONS

The records presented for examination indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Highway	2006	\$ 735,287
Welfare Family and Children	2006	53,069

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
DEKALB COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2007, with William C. Ort, President of the Board of County Commissioners; Connie R. Miles, Commissioner; Don Kaufman, Commissioner; and John W. Fetters, Auditor.