

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

AUDIT REPORT

OF

COUNTY AUDITOR

ALLEN COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

11/30/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Employer's Contribution Rate - PERF .....	4
Exit Conference .....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Lisbeth A. Blosser	01-01-03 to 12-31-10
President of the County Council	Paula S. Hughes Paul G. Moss	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	Marla J. Irving F. Nelson Peters	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ALLEN 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 Result and Comment. The financial transactions of this office are reflected in the Annual Financial Report of Allen County for the year 2006.

STATE BOARD OF ACCOUNTS

September 24, 2007

COUNTY AUDITOR  
ALLEN COUNTY  
AUDIT RESULT AND COMMENT

EMPLOYER'S CONTRIBUTION RATE - PERF

On November 14, 2005, the Public Employees Retirement Fund (PERF) issued a letter to Allen County reducing the County's employer's contribution rate from 5.75% to 5.0% for the year 2006. During 2006 the County Auditor charged a rate of 5.75% to all funds that accounted for payroll expenditures. This resulted in an overcharge of \$348,102 to the various funds. The County Auditor reimbursed the overcharge to the proper funds during January 2007.

The County Auditor remitted the proper employer's contribution rate of 5.0% to PERF.

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
ALLEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 24, 2007, with Lisbeth A. Blosser, Auditor; Tera K. Klutz, Chief Deputy Auditor; and Jackie Scheuman, Finance and Budget Director. The officials concurred with our audit finding.