

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

EXAMINATION REPORT
OF
AUDITOR
STARKE COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/15/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Michaelene J. Houston	01-01-07 to 12-31-10
President of the County Council	Bruce Fingerhut Mark Smith	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Kevin Kroft	01-01-07 to 12-31-08



STATE OF INDIANA
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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF STARKE COUNTY

We have examined the records of the Auditor for the period from January 1, 2007 to December 31, 2007, 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 Annual Report of Starke County for the year 2007.

STATE BOARD OF ACCOUNTS

May 27, 2008

AUDITOR
STARKE COUNTY
EXAMINATION RESULT AND COMMENT

OVERDRAWN FUND BALANCES

The Mortgage Fee Fund, 2000 Victim Assistance Grant Fund, DUI Patrol Task Force, Probation Grant 02-JB-061, and the 2006 Tax Sale Redemption Fund were overdrawn in 2007.

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 County Auditor, Chapter 4)

AUDITOR
STARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 27, 2008, with Michaelene J. Houston, Auditor.