

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

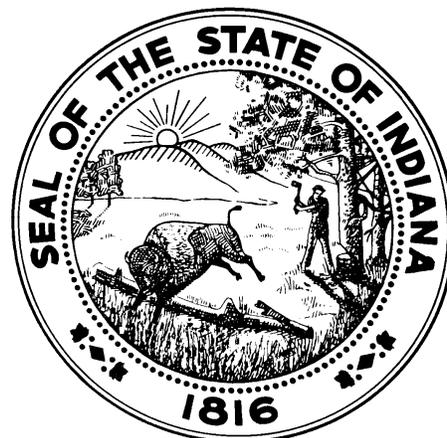
AUDIT REPORT

OF

COUNTY AUDITOR

WHITE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/16/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jill Guingrich	01-01-07 to 12-31-10
President of the County Council	Richard G. Horton	01-01-07 to 12-31-08
President of the Board of County Commissioners	John C. Heimlich	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the County 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 Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of White County for the year 2007.

STATE BOARD OF ACCOUNTS

July 17, 2008

COUNTY AUDITOR
WHITE COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN FUND BALANCES

The following funds were overdrawn in 2007:

Twin Lakes Regional Sewer District	\$	13,931
County Alcohol & Drug Program		2,790
Community Corrections State Funds		2,089
First Offenders Program		14
6 th /West Shafer Dr Grant		251,594
Tobacco Prevention Cessation		1,756
Courthouse Security		1,723
Ivy Tech Project		90,263
Cumulative Hospital		51,349
Jail Lease/Rental		16,002

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 Counties, Chapter 1)

COMPENSATION

The County did not adopt an hourly wage for part-time recycling personnel and the amount paid to those part-time recycling employees was not consistent with the hourly wage paid to part-time employees in other county offices.

All compensation paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 18)

COUNTY AUDITOR
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 24, 2008, with Jill Guingrich, Auditor; John C. Heimlich, President of the Board of County Commissioners; and Richard G. Horton, President of the County Council. The officials concurred with our audit findings.