

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

AUDIT REPORT
OF
COUNTY AUDITOR
ELKHART COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/30/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Hess	01-01-04 to 12-31-10
President of the County Council	John K. Letherman	01-01-07 to 12-31-08
President of the Board of County Commissioners	Terry Rodino	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ELKHART 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Elkhart County for the year 2007.

STATE BOARD OF ACCOUNTS

August 25, 2008

COUNTY AUDITOR
ELKHART COUNTY
AUDIT RESULT AND COMMENT

ANNUAL REPORT

The 2007 County Annual Report was not completed and filed with the State Examiner until March 4, 2008.

Indiana Code 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner within thirty (30) days after the close of each fiscal year."

COUNTY AUDITOR
ELKHART COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 25, 2008, with David L. Hess, Auditor; Terry Rodino, President of the Board of County Commissioners; and John K. Letherman, President of the County Council. The officials concurred with our audit finding.