

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

AUDIT REPORT

OF

COUNTY AUDITOR

HUNTINGTON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

07/24/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Juillerat	01-01-08 to 12-31-10
President of the County Council	Kathryn A. Branham John E. Hacker	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Richard W. Brubaker Floyd J. (Tom) Wall	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF HUNTINGTON COUNTY

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 Huntington County for the year 2008.

STATE BOARD OF ACCOUNTS

June 10, 2009

COUNTY AUDITOR  
HUNTINGTON COUNTY  
AUDIT RESULTS AND COMMENTS

RECONCILIATION OF SUBSIDIARY LEDGERS – DRAINAGE FUNDS

Reconcilements were not made between the subsidiary ledgers and the control accounts of the General Drain Improvement Fund and the Drainage Maintenance Fund.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Part 9)

CHANGE ORDERS - PUBLIC WORKS PROJECT

During 2008, a public works contract for \$75,000 was awarded to a vendor for courthouse steps and sidewalk reconstruction. During construction, the scope of the project was changed resulting in an increase of the contract by \$52,558 or 70%.

The total of all change orders issued that increase the scope of the project may not exceed twenty percent (20%) of the amount of the original contract. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 8)

COUNTY AUDITOR  
HUNTINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 10, 2009, with Kathy Juillerat, Auditor; John E. Hacker, President of the County Council; and Floyd J. (Tom) Wall, President of the Board of County Commissioners.