

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

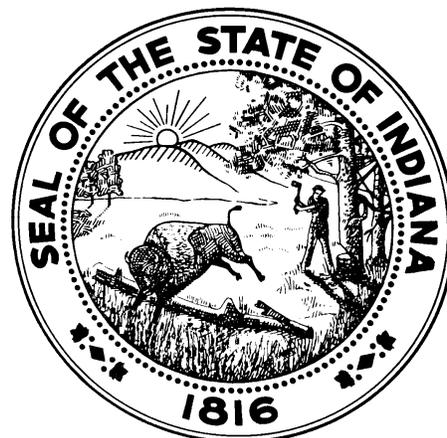
AUDIT REPORT

OF

COUNTY AUDITOR

ELKHART COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

09/04/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Annual Report.....	4
Exit Conference.....	5

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	01-01-08 to 12-31-09
President of the Board of County Commissioners	Terry Rodino	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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 ELKHART 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Elkhart County for the year 2008.

STATE BOARD OF ACCOUNTS

August 3, 2009

COUNTY AUDITOR
ELKHART COUNTY
AUDIT RESULT AND COMMENT

ANNUAL REPORT

An annual report for 2008 was not completed until March 19, 2009.

IC 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than 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 3, 2009, with David L. Hess, Auditor; Terry Rodino, President of the Board of County Commissioners; and John K. Letherman, President of the County Council.