

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

AUDIT REPORT

OF

COUNTY AUDITOR

STEBEN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/06/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pamela Coleman	01-01-07 to 12-31-10
President of the County Council	William L. Booth	01-01-08 to 12-31-09
President of the Board of County Commissioners	F. Mayo Sanders	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF STEUBEN 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 Steuben County for the year 2008.

STATE BOARD OF ACCOUNTS

October 19, 2009

COUNTY AUDITOR
STEUBEN COUNTY
AUDIT RESULTS AND COMMENTS

CASH AND INVESTMENT BALANCE DEFICITS

At December 31, 2008, the following fund had cash and investment balance deficit:

<u>Fund</u>	<u>Amount</u>
Family and Children	<u>\$ 35,435</u>

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

SURVEYOR CORNER PERPETUATION FUND

The Surveyor Corner Perpetuation Fund is to be used for locating the original government survey corners. During 2008, over \$15,000 of the \$24,220 total expenses for the year was spent on vehicle related expenses.

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY AUDITOR
STEUBEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2009, with Pamela Coleman, Auditor; F. Mayo Sanders, President of the Board of County Commissioners; and William L. Booth, President of County Council. The officials concurred with our audit findings.