

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

AUDIT REPORT

OF

COUNTY DRAINAGE BOARD

NOBLE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

12/31/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Surveyor	Scott D. Zeigler	01-01-05 to 12-31-12
President of the County Council	Harold A. Troyer	01-01-08 to 12-31-08
	Donald A. Moore	01-01-09 to 12-31-09
President of the Board of County Commissioners	Mark L. Pankop	01-01-08 to 12-31-08
	J. Hal Stump	01-01-09 to 12-31-09
President of the Drainage Board	J. Hal Stump	01-01-08 to 12-31-08
	Jack Herendeen	01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF NOBLE COUNTY

We have audited the records of the County Drainage Board 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 Financial Report of Noble County for the year 2008.

STATE BOARD OF ACCOUNTS

December 16, 2009

COUNTY DRAINAGE BOARD
NOBLE COUNTY
AUDIT RESULT AND COMMENT

BOARD MINUTES

Not all minutes of meetings of the governing body were prepared and approved in a timely manner. Some minutes were not prepared and/or approved for up to 19 months after the original meeting date.

IC 5-14-1.5-4 states in part: ". . . The memoranda of meetings . . . are to be available within a reasonable period of time after the meeting for the purpose of informing the public of the governing body's proceedings . . ."

COUNTY DRAINAGE BOARD
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2009, with J. Hal Stump, President of the Drainage Board.