

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

AUDIT REPORT

OF

COUNTY TREASURER

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>
Treasurer	Diann Bortner	01-01-05 to 12-31-12
President of the County Council	Harold A. Troyer Donald A. Moore	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Mark J. Pankop J. Hal Stump	01-01-08 to 12-31-08 01-01-09 to 12-31-09



**STATE OF INDIANA**  
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STATE BOARD OF ACCOUNTS  
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TO: THE OFFICIALS OF NOBLE COUNTY

We have audited the records of the County Treasurer 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 TREASURER  
NOBLE COUNTY  
AUDIT RESULT AND COMMENT

FUNDS LEDGER CONTROL AND DETAIL NOT RECONCILED

The Treasurer's Cash Book is reconciled to the depository accounts. The Funds Ledger control account on the Treasurer's Cash Book does not agree with the Treasurer's Funds Ledger detail. The differences between the control account and detail accounts were not reconciled at December 31, 2008.

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 County Treasurers of Indiana, Chapter 10)

COUNTY TREASURER  
NOBLE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on December 16, 2009, with Diann Bortner, Treasurer; and J. Hal Stump, President of the Board of County Commissioners.