

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

AUDIT REPORT

OF

COUNTY AUDITOR

LAGRANGE COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/16/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jackie S. Boyle	01-01-07 to 12-31-10
President of the County Council	Charles F. Ashcraft	01-01-09 to 12-31-10
President of the Board of County Commissioners	Phillip D. Curtis	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAGRANGE COUNTY

We have audited the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 LaGrange County for the year 2009.

STATE BOARD OF ACCOUNTS

June 7, 2010

COUNTY AUDITOR
LAGRANGE COUNTY
AUDIT RESULT AND COMMENT

CASH AND INVESTMENT OVERDRAFTS

At December 31, 2009, the following funds had cash and investment overdrafts as follows:

2007 District Planning Council	24,692
Technology Improvement Bond	6,466

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

COUNTY AUDITOR
LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2010, with Jackie S. Boyle, Auditor; Charles F. Ashcraft, President of the County Council; and George Bachman, Commissioner. The officials concurred with our audit finding.