

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
WHITLEY 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	Linda J. Gerig	01-01-07 to 12-31-10
President of the County Council	Thomas Western Kim Wheeler	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Tom Rethlake Michael D. Schrader	01-01-09 to 12-31-09 01-01-10 to 12-31-10



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

We have examined 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Whitley County for the year 2009.

STATE BOARD OF ACCOUNTS

June 14, 2010

COUNTY AUDITOR  
WHITLEY COUNTY  
EXAMINATION RESULT AND COMMENT

OVERDRAWN CASH BALANCES

The balances of the following funds were overdrawn at December 31, 2009.

<u>Fund</u>	<u>Amount</u>
Alcohol and Drug Services	\$ 32,259
Operation Pull-Over	9,251
Victim Assistance	9,163

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR  
WHITLEY COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 14, 2010, with Linda J. Gerig, Auditor; and Michael D. Schrader, President of the Board of County Commissioners.