

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
WHITE COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
08/04/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jill Guingrich	01-01-07 to 12-31-10
President of the County Council	Richard G. Horton	01-01-09 to 12-31-10
President of the Board of County Commissioners	John C. Heimlich	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of White County for the year 2009.

STATE BOARD OF ACCOUNTS

June 9, 2010

COUNTY AUDITOR  
WHITE COUNTY  
EXAMINATION RESULTS AND COMMENTS

TAX SALE

The County did not hold a tax sale in 2009.

IC 6-1.1-24-1 (2) states in part:

". . . any property taxes or special assessments from the prior year's fall installment or before that are delinquent as determined under IC 6-1.1-37-10. The county executive must make a certification . . . not later than sixty-one (61) days before the earliest date on which application for judgment and order for sale may be made."

OVERDRAWN FUND BALANCES

The Juvenile Probation Fund, Twin Lakes Regional Sewer District Fund, Cumulative Hospital Fund, Jail Lease/Rental Fund, H1N1 Grant Fund, State Community Corrections Fund, 6th Street West Shafer Drive Fund and the Courthouse Security Fund were overdrawn in 2009.

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 Counties, Chapter 14)

COUNTY AUDITOR  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2010, with John C. Heimlich, President of the Board of County Commissioners; Richard G. Horton, President of the County Council; and Jill Guingrich, Auditor. The officials concurred with our examination findings.