

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

AUDIT REPORT

OF

COUNTY AUDITOR

NOBLE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED

04/20/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Appropriations.....	4
Excess (Surplus) Tax	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jacqueline Knafel	01-01-11 to 12-31-14
President of the County Council	Donald Moore	01-01-11 to 12-31-12
President of the Board of County Commissioners	Joy LeCount	01-01-11 to 12-31-12



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 Auditor for the period from January 1, 2011 to December 31, 2011, 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 Results and Comments. The financial transactions of this office are reflected in the Financial Statement and Federal Single Audit Report of Noble County for the year 2011.

STATE BOARD OF ACCOUNTS

April 2, 2012

COUNTY AUDITOR
NOBLE COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Excess Amount Expended</u>
Rainy Day	\$ 213,772
Guardian Ad Litem/CASA	18,572
Jury Pay	4,879
Total	<u>\$ 237,223</u>

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

EXCESS (SURPLUS) TAX

Individual excess (surplus) tax records are kept as a subsidiary record to the County Auditor's funds ledger. The ledger currently reconciles to the bank, but the excess (surplus) tax records do not agree to the ledger. The subsidiary record shows a balance of \$99,577.18 and the funds ledger shows a balance of \$98,630.49. Reconcilements between the subsidiary record and control account were not presented for audit.

At all times, the manual and 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 Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 2, 2012, with Jacqueline Knafel, Auditor; Joy LeCount, President of the Board of County Commissioners; and Donald Moore, President of the County Council. The officials concurred with our audit findings.