

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

AUDIT REPORT  
OF  
COUNTY AUDITOR  
STARKE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/10/2012



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Supporting Documentation .....	4
Approval of Payroll Claims .....	4
Exit Conference.....	5

## COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Katherine Chaffins	01-01-11 to 12-31-14
President of the County Council	Mark C. Smith Dave Pearman	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Daniel D. Bridegroom Kathryn Norem	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

---

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF STARKE 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 Annual Report of Starke County for the year 2011.

STATE BOARD OF ACCOUNTS

August 13, 2011

COUNTY AUDITOR  
STARKE COUNTY  
AUDIT RESULTS AND COMMENTS

***SUPPORTING DOCUMENTATION***

On January 31, 2011, the County Auditor paid health insurance refunds ranging from \$114 to \$339 to 14 employees for which there is no supporting documentation available for our audit. Due to the lack of supporting information, the validity and accountability could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

***APPROVAL OF PAYROLL CLAIMS***

Payroll disbursements were not officially approved by the County Auditor.

Indiana Code 5-11-10-2(a) states in part:

"Claims against a political subdivision of the state must be approved by the officer or person receiving the goods or services, be audited for correctness and approved by the disbursing officer of the political subdivision, and, where applicable, be allowed by the governing body having jurisdiction over allowance of such claims before they are paid. If the claim is against a governmental entity (as defined in section 1.6 of this chapter), the claim must be certified by the fiscal officer."

COUNTY AUDITOR  
STARKE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2012, with Katherine Chaffins, Auditor; with Kathryn Norem, President of the Board of County Commissioners; and with Dave Pearman, President of the County Council. The officials concurred with our audit findings.