

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

AUDIT REPORT

OF

COUNTY AUDITOR

KNOX COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
09/19/2012



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Overdrawn Fund Balances .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sharon K. Duke	01-01-11 to 12-31-14
President of the County Council	Steve Thais	01-01-11 to 12-31-12
President of the Board of County Commissioners	Kevin Meyer	01-01-11 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 KNOX 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Knox County for the year 2011.

STATE BOARD OF ACCOUNTS

July 16, 2012

COUNTY AUDITOR  
KNOX COUNTY  
AUDIT RESULT AND COMMENT

**OVERDRAWN FUND BALANCES**

The following funds were overdrawn in 2011:

<u>Fund</u>	<u>Fund Balance December 31, 2011</u>
Seized Assets	\$ (50,777)
Garbage Disposal Tax	(617)
Hea 1001 State Homestead Credit	(722)
Governor's Task Force 2008	(3,664)
Juvenile Accountability	(22)
Fed Grant	(1,376)

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  
KNOX COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 16, 2012, with Kevin Meyer, President of the Board of County Commissioners, and Steve Thais, President of the County Council.

The contents of this report were discussed on July 16, 2012, with Sharon K. Duke, Auditor. The official indicated that she would be responding to the report but no Official Response was received.