

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

SUPPLEMENTAL COMPLIANCE REPORT

OF

HUNTINGTON COUNTY, INDIANA

January 1, 2013 to December 31, 2013



**FILED**  
05/30/2014



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SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                   | <u>Term</u>                                  |
|---|-----------------------------------|--|
| Auditor   | Cindy Yeiter                      | 01-01-11 to 12-31-14                         |
| Treasurer   | Brenda Hamilton                   | 01-01-13 to 12-31-16                         |
| Clerk   | Kittie Keiffer                    | 01-01-11 to 12-31-14                         |
| Sheriff   | Terry Stoffel                     | 01-01-11 to 12-31-14                         |
| President of the Board of<br>County Commissioners | Leon Hurlburt<br>Larry Buzzard    | 01-01-13 to 12-31-13<br>01-01-14 to 12-31-14 |
| President of the<br>County Council                | John E. Hacker<br>Kendall Mickley | 01-01-13 to 12-31-13<br>01-01-14 to 12-31-14 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HUNTINGTON COUNTY, INDIANA

This report is supplemental to our audit report of Huntington County (County), for the period from January 1, 2013 to December 31, 2013. It has been provided as a separate report so that the reader may easily identify any Audit Results and Comments that pertain to the County. It should be read in conjunction with our Financial Statement and Federal Single Audit Report of the County, which provides our opinions on the County's financial statement and federal program compliance. This report may be found at [www.in.gov/sboa/](http://www.in.gov/sboa/).

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Audit Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

April 16, 2014

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COUNTY AUDITOR  
HUNTINGTON COUNTY

COUNTY AUDITOR  
HUNTINGTON COUNTY  
AUDIT RESULTS AND COMMENTS

**OVERDRAWN CASH BALANCE**

The financial statement presented in the Financial Statement and Federal Single Audit Report included the Superior Court Adult Probation Fee Fund with an overdrawn cash balance at December 31, 2013, of \$4,871. The deficit was due to officials overspending the funds that were available.

The cash 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 of Indiana, Chapter 14)

**APPROPRIATIONS**

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

| <u>Fund</u>           | <u>Year</u> | <u>Excess<br/>Amount<br/>Expended</u> |
|-----------------------|-------------|---------------------------------------|
| Cumulative Courthouse | 2013        | \$ 3,052                              |
| Local Road and Street | 2013        | 34,117                                |

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."

COUNTY AUDITOR  
HUNTINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on April 16, 2014, with Larry Buzzard, President of the Board of County Commissioners; Kendall Mickley, President of the County Council; and Cindy Yeiter, Auditor.