

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

AUDIT REPORT

OF

COUNTY AUDITOR

HUNTINGTON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

07/27/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Donald D. Schoeff	01-01-04 to 12-31-07
President of the County Council	Kathryn Branham	01-01-06 to 12-31-07
President of the Board of County Commissioners	Jerry P. Helvie	01-01-06 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HUNTINGTON COUNTY

We have audited the records of the County Auditor for the period from January 1, 2006 to December 31, 2006, 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 Financial Report of Huntington County for the year 2006.

STATE BOARD OF ACCOUNTS

July 3, 2007

COUNTY AUDITOR  
HUNTINGTON COUNTY  
AUDIT RESULTS AND COMMENTS

RECONCILIATION OF SUBSIDIARY LEDGERS - DRAINAGE FUNDS

Reconcilements were not made between the subsidiary ledgers and the control accounts of the General Drain Improvement Fund and the Drainage Maintenance Fund. A similar comment appeared in prior Report B27035.

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 Public Drainage Funds, Part 9)

ACCOUNTING RECORDS - DRAINAGE FUNDS

Assessments were not posted to the General Drain Improvement Fund Ledger (Form 63C). A similar comment appeared in prior Report B27035.

Assessments unpaid as shown in Col 6 of each Subsidiary Ledger sheet (Form 63C) must be equal to unpaid assessments for construction or reconstruction (Principal only) appearing on the Ditch Duplicate for the particular ditch. (Accounting and Uniform Compliance Guidelines Manual for Public Drainage Funds, Part 6)

COUNTY AUDITOR  
HUNTINGTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2007, with Donald D. Schoeff, Auditor; and Jerry P. Helvie, President of the Board of County Commissioners. The officials concurred with our audit findings.