

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

AUDIT REPORT

OF

COUNTY AUDITOR

WHITE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

10/24/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary Jo Pool Jill Guingrich	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	James H. Mann	01-01-06 to 12-31-07
President of the Board of County Commissioners	John C. Heimlich	01-01-06 to 12-31-07



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

TO: THE OFFICIALS OF WHITE COUNTY, INDIANA

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 Report of White County for the year 2006.

STATE BOARD OF ACCOUNTS

July 18, 2007

COUNTY AUDITOR
WHITE COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

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

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Cumulative Property Maintenance and Improvement	2006	<u>\$ 12,025</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."

OVERDRAWN FUND BALANCES

The Alcohol and Drug Fund, Anti Drug Abuse Fund, 6th Street Grant Fund, Twin Lakes Regional Sewer District Fund and the District Solid Waste Fund were overdrawn in 2006.

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 Auditors, Chapter 14)

COUNTY AUDITOR
WHITE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2007, with Jill Guingrich, Auditor; John C. Heimlich, President of the Board of County Commissioners; Richard Horton, Commissioner; Raymond L. Kramer Jr., Council member; and Dennis D. Cain, Council member. The officials concurred with our audit findings.