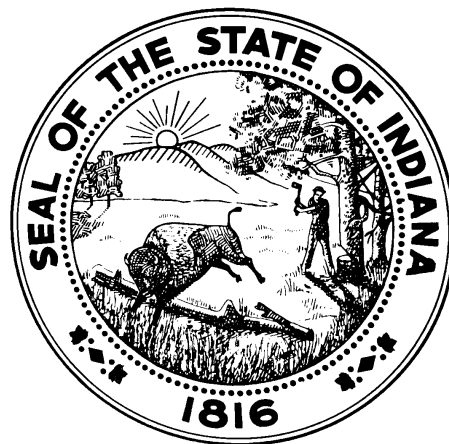


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY AUDITOR
LAGRANGE COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/26/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jackie S. Boyle	01-01-07 to 12-31-10
President of the County Council	Charles F. Ashcraft	01-01-07 to 12-31-08
President of the Board of County Commissioners	George R. Bachman Phillip D. Curtis	01-01-07 to 12-31-07 01-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
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Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF LAGRANGE COUNTY

We have audited the records of the County Auditor for the period from January 1, 2007 to December 31, 2007, 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 LaGrange County for the year 2007.

STATE BOARD OF ACCOUNTS

September 3, 2008

COUNTY AUDITOR
LAGRANGE 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>
Children's Psychiatric Residential Treatment	2007	\$ 8,519
Community Youth Center	2007	5,056

Indiana C 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."

CITY AND TOWN COURT COST FUND

The County Auditor did not distribute the City and Town Court Cost Fund to the qualifying cities and towns.

Indiana Code 33-37-7-6(b) and (c) states:

"(b) The county auditor shall determine the amount to be distributed to each city and town qualified under subsection (a) as follow:

STEP ONE: Determine the population of the qualified city or town.

STEP TWO: Add the populations of all qualified cities and towns determined under STEP ONE.

STEP THREE: Divide the population of each qualified city and town by the sum determined under STEP TWO.

STEP FOUR: Multiply the result determined under STEP THREE for each qualified city and town by the amount of the qualified municipality share.

(c) The county auditor shall distribute semiannually to each city and town described in subsection (a) the amount computed for that city and town under STEP FOUR of subsection (b)."

COUNTY AUDITOR
LAGRANGE COUNTY
AUDIT RESULTS AND COMMENTS

ANNUAL REPORT

An annual report for 2007 was not presented for audit.

Indiana Code 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner within thirty (30) days after the close of each fiscal year."

CASH AND INVESTMENT OVERDRAFTS

At December 31, 2007, the following funds had cash and investment overdrafts as follows:

Child Restraint System Violations	\$600
Interstate Compact Fee/Circuit Court	141
Interstate Compact Fee/Superior Court	141
Bio-Terrorism Grant	9,128
Land/Water Conservation	27,987
Homeland Security Exercise	43
LaGrange Community Youth Center	5,055
Victim's Assistance 7/1-6/30	4,655
2006 Homeland Security	18,624
Surplus Tax	11,187
Tax Distributions	9,924,943
Park and Recreation	9,356
Woman, Infants and Children	6,254
County Recorder	30

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR
LAGRANGE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 3, 2008, with Phillip D. Curtis, President of the Board of County Commissioners; Charles F. Ashcraft, President of the County Council; and Jackie S. Boyle, Auditor.