

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

AUDIT REPORT

OF

COUNTY AUDITOR

WHITLEY COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

08/18/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Results and Comments:	
Appropriations.....	4
Overdrawn Cash Balance.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Linda J. Gerig	01-01-07 to 12-31-10
President of the County Council	Thomas Western	01-01-08 to 12-31-09
President of the Board of County Commissioners	Tom Rethlake	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WHITLEY COUNTY

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 Whitley County for the year 2008.

STATE BOARD OF ACCOUNTS

July 22, 2009

COUNTY AUDITOR
WHITLEY COUNTY
AUDIT RESULTS AND COMMENTS

APPROPRIATIONS

County Highway Fund expenditures exceeded the budgeted appropriations by \$28,001.

IC 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 CASH BALANCE

The cash balance of the General Fund was overdrawn in the amount of \$510,640 at December 31, 2008.

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, Chapter 6)

COUNTY AUDITOR
WHITLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2009, with Linda J. Gerig, Auditor; Tom Rethlake, President of the Board of County Commissioners; and Thomas Western, President of the County Council.