

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
LAGRANGE COUNTY, INDIANA  
January 1, 2008 to December 31, 2008



**FILED**  
10/07/2009



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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	01-01-08 to 12-31-09
President of the Board of County Commissioners	Phillip D. Curtis	01-01-08 to 12-31-09



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAGRANGE COUNTY, INDIANA

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of LaGrange County for the year 2008.

STATE BOARD OF ACCOUNTS

September 3, 2009

COUNTY AUDITOR  
LAGRANGE COUNTY  
EXAMINATION RESULTS AND COMMENTS

PENALTIES, INTEREST, AND OTHER CHARGES

Penalties and interest totaling \$3,026.76 were paid to the Internal Revenue Service on September 12, 2008, for the period June 30, 2008.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

CASH AND INVESTMENT OVERDRAFTS

At December 31, 2008, the following funds had cash and investment overdrafts as follows:

General	\$ 1,036,867
County Health	74,629
Park and Recreation	50,452
Bio-Terrorism Grant	9,128
Land/Water Conservation	10,603
2006 Homeland Security	18,918

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  
EXAMINATION RESULTS AND COMMENTS  
(Continued)

APPROPRIATIONS

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

Fund	Year	Excess Amount Expended
Park Non-reverting Operating	2008	\$ 127,183
Women, Infants, and Children	2008	1,554
LaGrange Community Youth Center	2008	4,587
2006 Homeland Security	2008	4,216

The Park Non-reverting Operating Fund had been appropriated in prior years, but was not appropriated for 2008.

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."

ANNUAL REPORT

An annual report for 2008 was not presented for examination. This was reported in previous Report B32807.

IC 5-11-1-4(a) concerning annual reports, states in part: ". . . these reports shall be prepared, verified, and filed with the state examiner no later than thirty (30) days after the close of each fiscal year."

COUNTY AUDITOR  
LAGRANGE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 3, 2009, with Jackie S. Boyle, Auditor; Charles F. Ashcraft, President of the County Council; and George R. Bachman, County Commissioner. The official response has been made a part of this report and may be found on page 7.

# LaGrange County

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Phone 260-499-6310  
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September 9, 2009

Mr. Bruce Hartman, CPA, State Examiner  
State Board of Accounts  
E418 Government Center  
Indianapolis IN 46204-2765

Dear Mr. Hartman:

We met with State Board of Accounts, for LaGrange County's Exit Interview, for the County's 2008 Audit.

There were several funds in the red, in which were on the Examination Results & Comment Report. County General, Health and Park & Recreation funds were in the red at the end of the year. This is because we did not do fall settlement until February, 2009.

We were written up for the Park Non-Reverting Fund not being appropriated. We have had this fund since 1985, have never appropriated it and have never been written up for it until now.

We ask that you reconsider your examination results.

Thank you

Sincerely



Jackie S. Boyle  
LaGrange County Auditor