

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

AUDIT REPORT
OF
COUNTY AUDITOR
HOWARD COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
07/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Ann Wells	01-01-09 to 12-31-12
President of the County Council	Richard Miller	01-01-09 to 12-31-10
President of the Board of County Commissioners	David Trine	01-01-09 to 12-31-10



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 HOWARD COUNTY

We have audited the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Howard County for the year 2009.

STATE BOARD OF ACCOUNTS

March 17, 2010

AUDITOR
HOWARD COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN FUND BALANCES

The Community Corrections - Home Detention Fund, 2007 LETPP - GIS Server Fund, Public Health Emergency Response Fund, and Governing Coordinating Council Payroll Fund were overdrawn in 2009.

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 County Auditors, Chapter 14)

AUDITOR
HOWARD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on March 17, 2010, with Ann Wells, Auditor. The official concurred with our audit finding.