

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

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



FILED
09/14/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	John Fetters	01-01-07 to 12-31-10
President of the Board of County Commissioners	William Ort	01-01-09 to 12-31-10
President of the County Council	Benjamin Smaltz	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DEKALB COUNTY

We have audited the records of 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 Results and Comments. The financial transactions of this office are reflected in the Annual Financial Report of DeKalb County for the year 2009.

STATE BOARD OF ACCOUNTS

August 16, 2010

COUNTY AUDITOR
DEKALB COUNTY
AUDIT RESULTS AND COMMENTS

OVERDRAWN 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>
Reappraisal 2006	2009	\$ 41,782
Aviation Lease Rental	2009	228,442
Cumulative Capital Development	2009	61,550

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 Self-Insurance Fund was overdrawn in 2009 by \$779,940.

The County has established a plan to return this fund to a positive balance. The County intends to transfer an additional \$200,000 per year for the next five years to eliminate the deficit.

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 Counties, Chapter 1)

COUNTY AUDITOR
DEKALB COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 16, 2010, with John Fetters, Auditor; Benjamin Smaltz, President of the County Council; and Donald Grogg, County Commissioner. The officials concurred with our audit findings.