

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

AUDIT REPORT

OF

COUNTY AUDITOR

NOBLE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

06/22/2011

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result(s) and Comment(s): Capital Assets.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jacqueline Knafel	01-01-07 to 12-31-14
President of the County Council	Donald Moore	01-01-10 to 12-31-11
President of the Board of County Commissioners	J. Hal Stump Joy LeCount	01-01-10 to 12-31-10 01-01-11 to 12-31-11



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 NOBLE COUNTY

We have audited the records of the County Auditor for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Financial Report of Noble County for the year 2010.

STATE BOARD OF ACCOUNTS

June 6, 2011

COUNTY AUDITOR
NOBLE COUNTY
AUDIT RESULT(S) AND COMMENT(S)

CAPITAL ASSETS

As stated in prior Reports B19362, B21276, B23202, B25358, B27737, B31352, B31910, B35483, and B37079, there were no capital asset records for the audit period. The capital assets ledger was deleted in 2000 when new software was installed. Additions and deletions to capital assets from that period to date have not been maintained. A complete inventory has not been conducted for all departments of the County for several years.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
NOBLE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2011, with Jacqueline Knafel, Auditor; Joy LeCount, President of the Board of County Commissioners; Jack Herendeen, Commissioner; and David Dolezal, Commissioner. The officials concurred with our audit findings.