

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

AUDIT REPORT

OF

COUNTY AUDITOR

ELKHART COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

08/17/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	David L. Hess Pauline E. Graff	01-01-08 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	John K. Letherman	01-01-10 to 12-31-11
President of the Board of County Commissioners	Terry Rodino	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ELKHART 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 Report of Elkhart County for the year 2010.

STATE BOARD OF ACCOUNTS

July 5, 2011

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

***CASH OVERDRAFTS***

At December 31, 2010, the Abandoned Vehicle, Domestic Homeland Security, and Group Insurance Trust Funds had cash overdraft balances of \$3,674, \$4,000, and \$37,275 respectively.

The cash balance of any fund may not be reduced below zero. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
ELKHART COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 5, 2011, with Pauline E. Graff, Auditor; Terry Rodino, President of the Board of County Commissioners; and John K. Letherman, President of the County Council. The officials concurred with our audit finding.