

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

AUDIT REPORT

OF

COUNTY AUDITOR

WHITE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



**FILED**

11/28/2006



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary Jo Pool	01-01-03 to 12-31-06
President of the County Council	James H. Mann	01-01-05 to 12-31-06
President of the Board of County Commissioners	John C. Heimlich	01-01-05 to 12-31-06



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the County Auditor for the period from January 1, 2005 to December 31, 2005, 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 White County for the year 2005.

STATE BOARD OF ACCOUNTS

October 27, 2006

COUNTY AUDITOR  
WHITE COUNTY  
AUDIT RESULT AND COMMENT

TAX SALE SURPLUS FUNDS

The County was holding \$22,744.40 in Tax Sale Surplus, at December 31, 2005, which had been held for more than three years.

Indiana Code 6-1.1-24-7(c) states: "An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (b) if it is not claimed within the three (3) year period after the date of its receipt."

COUNTY AUDITOR  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2006, with Mary Jo Pool, Auditor. The official concurred with our audit finding.