

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

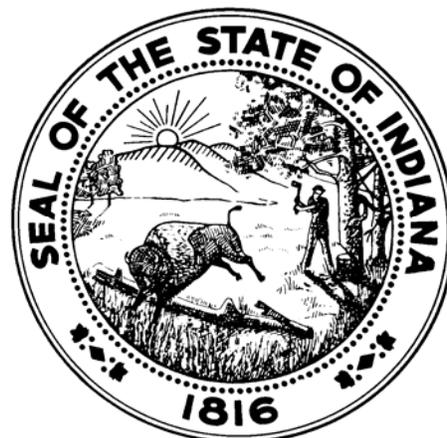
AUDIT REPORT

OF

COUNTY AUDITOR

GIBSON COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

12/28/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Mary B. Key	01-01-05 to 12-31-08
President of the County Council	Tony G. Wolfe	01-01-05 to 12-31-06
President of the Board of County Commissioners	Don Whitehead N. Sherrell Marginet	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GIBSON 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Gibson County for the year 2005.

STATE BOARD OF ACCOUNTS

December 4, 2006

COUNTY AUDITOR
GIBSON COUNTY
AUDIT RESULTS AND COMMENTS

SURPLUS TAX

The Auditor is not using Form 65-STF, Surplus Tax Fund Ledger. As a result, the surplus tax balance could not be reconciled to the auditor's ledger and the excess surplus tax over three years old that should have been transferred to the County General Fund could not be determined. A similar comment was in the prior Reports B23161 and B25999.

Excess tax shall be reported by the Treasurer on the County Treasurer's Certificate of Tax Collections, County Form No. 49TC. The County Treasurer is also required to file Ledger Form No 65-STF, Surplus Tax Fund Ledger, listing in detail by taxing district each item of surplus tax collected, the total of which shall be receipted into the "Surplus Tax Fund." The detail ledger sheets shall be placed in the county auditor's ledger and be disbursed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 9)

TAX SALE SURPLUS

The Auditor is not maintaining a Tax Sale Surplus Fund Ledger. As a result, the tax sale surplus fund balance could not be reconciled to the auditor's ledger and the excess tax sale surplus over three years old that should have been transferred to the County General Fund could not be determined.

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
GIBSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 6, 2006, with Don Whitehead, Vice-President of the Board of County Commissioners; Tony G. Wolfe, President of the County Council; and Mary B. Key, Auditor. The officials concurred with our audit findings.