

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

EXAMINATION REPORT
OF
COUNTY AUDITOR
SWITZERLAND COUNTY, INDIANA
January 1, 2005 to December 31, 2005



FILED
12/29/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice Ramsey	04-13-04 to 12-31-06
President of the County Council	Michael L. Jones	01-01-05 to 12-31-06
President of the Board of County Commissioners	Brian L. Morton H. Craig Bond	01-01-05 to 12-31-05 01-01-06 to 12-31-06



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 SWITZERLAND COUNTY

We have examined 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Switzerland County for the year 2005.

STATE BOARD OF ACCOUNTS

November 16, 2006

COUNTY AUDITOR
SWITZERLAND COUNTY
EXAMINATION RESULTS AND COMMENTS

OVERPAYMENT OF SUPPLUS TAX

In 2005, there were four instances of duplicate refunds of surplus tax being made to taxpayers who had already received their refund. As a result of these duplicate payments, overpayments of \$734 were made. As of November 16, 2006, the County has collected three of the four overpyaments.

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

PRESCRIBED FORMS

Form 127-CE, Certificate of Errors, and Form 133, Petition of Correction of Error, were not in use when errors were corrected in the property tax duplicates.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

ACCOUNTS PAYABLE VOUCHERS

In reviewing the accounts payable vouchers it was noted that some accounts payable vouchers did not have evidence to support receipt of goods or services.

Indiana Code 5-11-10-1.6(c) states: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: . . . (2) the invoice or bill is approved by the officer or person receiving the goods and services . . ."

COUNTY AUDITOR
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2006, with Janice Ramsey, Auditor. The official concurred with our findings.