

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

AUDIT REPORT

OF

COUNTY SHERIFF

ORANGE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

04/26/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Doyle M. Cornwell	01-01-03 to 12-31-06
	Richard W. Dixon	01-01-07 to 12-31-10
President of the County Council	Kermit A. Lamb	01-01-06 to 12-31-06
	Greg A. Farlow	01-01-07 to 12-31-07
President of the Board of County Commissioners	Donald R. Crockett	01-01-06 to 12-31-06
	James L. Springer	01-01-07 to 12-31-07



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF ORANGE COUNTY

We have audited the records of the County Sheriff for the period from January 1, 2006 to December 31, 2006, 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 Orange County for the year 2006.

STATE BOARD OF ACCOUNTS

March 19, 2007

COUNTY SHERIFF  
ORANGE COUNTY  
AUDIT RESULT AND COMMENT

TAX WARRANTS

The Orange County Sheriff's office receives numerous outstanding tax warrants for collection from the Indiana Department of Revenue. The Sheriff receives 10% of the amounts collected, but under the current Sheriff's contract with the County, these fees are to be receipted to the County General Fund. During the review of Sheriff's Department procedures, we were informed that no attempt is being made by the Sheriff's Department to collect tax warrants as required by state statute.

Indiana Code 6-8.1-8.3 states in part: ". . . The county sheriff of a county shall attempt to levy on and collect a judgment arising from a tax warrant in that county for a period of one hundred twenty (120) days from the date the judgment lien is entered, unless the sheriff is relieved of that duty at an earlier time by the department. During the period that the sheriff has the duty to collect a tax warrant, the sheriff shall collect from the person owing the tax, an amount equal to the amount of the judgment lien plus the accrued interest to the date of the payment. If the sheriff has entered a salary contract under IC 36-2-13-2.5, the sheriff shall deposit in the county general fund the part of the collections that represents the ten percent (10%) collection fee added under section 2(b) of this chapter . . ."

COUNTY SHERIFF  
ORANGE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on March 21, 2007, with Richard W. Dixon, Sheriff. The official response has been made a part of this report and may be found on page 6.

The contents of this report were discussed on March 22, 2007, with Doyle M. Cornwell, former Sheriff.

**ORANGE COUNTY SHERIFF'S DEPARTMENT**

205 EAST MAIN STREET, SUITE 5  
PAOLI, INDIANA 47454-1595

SHERIFF RICHARD W. DIXON



Voice (812) 723-2417  
(812) 723-2418  
Fax (812) 723-2407

March 21, 2007

To Whom It May Concern:

In response to the audit results and comments made by the State Board of Accounts, the Orange County Sheriff's Department plans to reinstate tax warrant collection effective April 2007.

Cordially,

A handwritten signature in black ink, appearing to read "Richard W. Dixon", with a long, sweeping flourish extending to the right.

Richard W. Dixon  
Sheriff of Orange County