

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

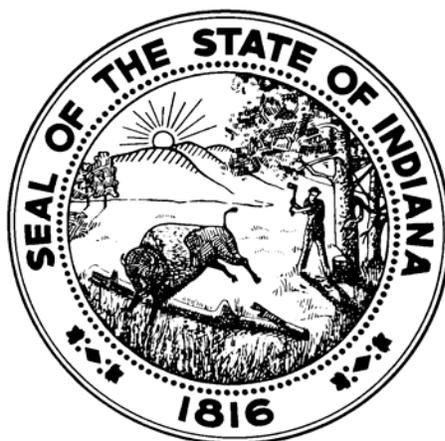
EXAMINATION REPORT

OF

COUNTY AUDITOR

OWEN COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

06/12/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Angie Lawson	01-01-05 to 12-31-08
President of the County Council	Mike Wood	01-01-06 to 12-31-07
President of the Board of County Commissioners	Wiley Truesdel	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have examined the records of the County Auditor 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 Examination Results and Comments. The financial transactions of this office are reflected in the Examination Report of Owen County for the year 2006.

STATE BOARD OF ACCOUNTS

May 3, 2007

COUNTY AUDITOR
OWEN COUNTY
EXAMINATION RESULTS AND COMMENTS

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use:

General Payroll Form 99 Payroll Schedule and Voucher
County Highway Form 2 County Highway Payroll Schedule
99A Employee Service Record

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 Counties, Chapter 1)

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Cumulative Capital Development	2006	\$ 12
Family and Children	2006	4,446
Jail Housing	2006	71,282

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

OVERDRAWN FUND BALANCES

The Community Corrections Fund, EMS-EMT Fund, Education Plate Fund, and Surplus Tax Fund were overdrawn in 2006.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
OWEN COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

UNCLAIMED SURPLUS TAX

The Surplus Tax Fund had excess payments unclaimed at the end of 2006 that were not transferred to the County General Fund.

Indiana Code 6-1.1-26-6(c) states: "If an excess payment is not claimed within three (3) year period after November 10 of the year in which the payment was made and the county treasurer has given the written notice under subsection (d), the county auditor shall transfer the excess from the surplus tax fund into the general fund of the county."

TAX REFUND CLAIMS

During 2006, Form 17TC tax refund claims were paid out of the Surplus Tax Fund. As in the prior audit, the County Auditor was advised to reimburse the Surplus Tax Fund for any funds that were disbursed for Form 17TC's.

Indiana Code 6-1.1-26-5 Sec. 5. (a) states: "When a claim for refund filed under section 1 of this chapter is allowed either by the county board of commissioners, the department of local government finance, the Indiana board, or the Indiana tax court on appeal, the claimant is entitled to a refund. The amount of the refund shall equal the amount of the claim so allowed plus, with respect to claims for refund filed after December 31, 2001, interest at four percent (4%) from the date on which the taxes were paid or payable, whichever is later, to the date of the refund. The county auditor shall, without an appropriation being required, issue a warrant to the claimant payable from the county general fund for the amount due the claimant under this section."

COUNTY AUDITOR
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 3, 2007, with Angie Lawson, County Auditor; Wiley Truesdel, President of the Board of Commissioners; and Mike Wood, President of the County Council. The officials concurred with our examination findings.