

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

AUDIT REPORT

OF

COUNTY AUDITOR

MADISON COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
08/07/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright	01-01-05 to 12-31-08
President of the County Council	Scott Tischler Jeff Hardin	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	John Richwine	01-01-06 to 12-31-07



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 MADISON COUNTY

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Madison County for the year 2006.

STATE BOARD OF ACCOUNTS

June 28, 2007

COUNTY AUDITOR
MADISON COUNTY
AUDIT RESULT AND COMMENT

ASSESSMENT RECEIPT TRAIL

As stated in several prior reports, the ditch duplicate did not identify payments in sufficient detail. The County's record is a cumulative record that does not show individual postings. The current electronic format of the ditch duplicate does not contain the same information as the prescribed form it replaced. The date and receipt are not shown on the current ditch duplicate. The ditch duplicate also does not have a record of the additions of delinquent charges.

Indiana Code 36-9-27-85 requires the County Auditor to extend assessments for construction and reconstruction upon a book to be known as the ditch duplicate. This form has been designed to make its use applicable to assessments for construction and reconstruction and annual assessments for maintenance. It is recommended that the book or books comprising the Ditch Duplicate be divided into two sections, one section for assessments for construction and reconstruction and another section for annual assessments for maintenance.

This record is to be prepared, in all instances, by the County Auditor, pursuant to certifications of the County Drainage Board, and placed in the hands of the County Treasurer for collection of the assessments in the same manner as taxes are collected. (Accounting and Uniform Compliance Guidelines Manual for Drainage Funds, Chapter 4)

COUNTY AUDITOR
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2007, with Kathy Stoops-Wright, Auditor; and John Richwine, President of the Board of County Commissioners.