

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

AUDIT REPORT

OF

COUNTY ASSESSOR

TIPPECANOE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
08/30/2007

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Assessment Contract.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Nancy Moore Samantha Steele	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	David S. Byers Jeff Kemper	01-01-06 to 12-31-06 01-01-07 to 12-31-07
President of the Board of County Commissioners	John L. Knochel KD Benson	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPPECANOE COUNTY

We have audited the records of the County Assessor 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 Tippecanoe County for the year 2006.

STATE BOARD OF ACCOUNTS

June 26, 2007

COUNTY ASSESSOR
TIPPECANOE COUNTY
AUDIT RESULT AND COMMENT

ASSESSMENT CONTRACT

The County Assessor used services of a professional appraiser for assessment purposes. The County paid \$29,290 to Appraisal Research Corporation and \$12,929 to GNA Assessments during 2006 without a written contract.

Indiana Code 6-1.1-4-18.5(a) states in part: ". . . the county assessor may not use the services of a professional appraiser for assessment or reassessment purposes without a written contract."

COUNTY ASSESSOR
TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 26, 2007, with Samantha Steele, Assessor. The official concurred with our audit finding.

The contents of this report were also discussed on June 26, 2007, with Nancy Moore, prior Assessor.