

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

AUDIT REPORT

OF

COUNTY AUDITOR

TIPPECANOE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED
08/30/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Robert A. Plantenga Jennifer Weston	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 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Tippecanoe County for the year 2006.

STATE BOARD OF ACCOUNTS

June 28, 2007

COUNTY AUDITOR
TIPPECANOE COUNTY
AUDIT RESULTS AND COMMENTS

CONTRACTS

Payments totaling \$29,290 were made to Appraisal Research Corporation and \$12,928 was made to GNA Assessments for professional appraiser services in 2006 without a contract.

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

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

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>
Welfare Family and Children	2006	\$ 232,513
Children Psychiatric Residential Treatment	2006	213,629

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."

COUNTY AUDITOR
TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2007, with Robert A. Plantenga, prior Auditor; Jennifer Weston, Auditor; and KD Benson, President of the Board of County Commissioners.