

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

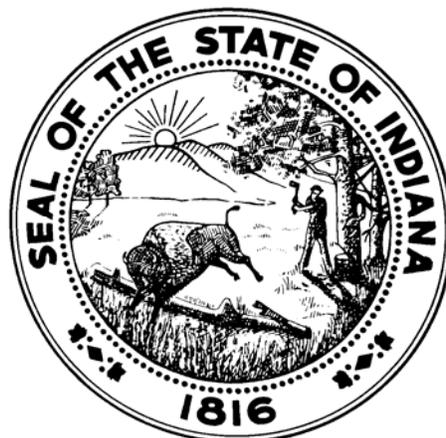
AUDIT REPORT

OF

COUNTY COMMISSIONERS

TIPPECANOE COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

08/30/2007



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COUNTY OFFICIALS

Office

Official

Term

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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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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TO: THE OFFICIALS OF TIPPECANOE COUNTY

We have audited the records of the County Commissioners 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 COMMISSIONERS  
TIPPECANOE COUNTY  
AUDIT RESULTS AND COMMENTS

ORDINANCES, RESOLUTIONS, AND POLICIES

The County has a written business travel policy; however, the County has approved exceptions to the written policy.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

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)

COUNTY COMMISSIONERS  
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.