

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

AUDIT REPORT

OF

COUNTY TREASURER

PUTNAM COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

10/24/2007



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Janet Deaton	01-01-03 to 12-31-10
President of the County Council	Mitchell Proctor	01-01-06 to 12-31-07
President of the Board of County Commissioners	Dennis O'Hair Kristina Warren	01-01-06 to 12-31-06 01-01-07 to 12-31-07



**STATE OF INDIANA**  
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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the County Treasurer 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 Putnam County for the year 2006.

STATE BOARD OF ACCOUNTS

August 2, 2007

COUNTY TREASURER  
PUTNAM COUNTY  
AUDIT RESULT AND COMMENT

TAX SALE

The Treasurer did not certify to the Auditor, a list of real property on which either any property taxes or special assessments from the prior year's spring installment or before are delinquent or any unpaid costs from a prior tax sale. As a result, the County did not conduct a tax sale in 2006.

Indiana Code 6-1.1-24-1 "Version a" states:

"On or before July 1 of each year, the county treasurer shall certify to the county auditor a list of real property on which any of the following exist:

- (1) Any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under IC 6-1.1-37-10.
- (2) Any unpaid costs are due under section 2(b) of this chapter from a prior tax sale."

COUNTY TREASURER  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 22, 2007, with Sharon Freeman, Deputy Treasurer.