

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

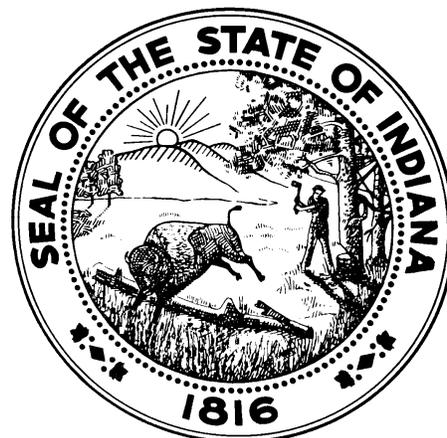
AUDIT REPORT

OF

COUNTY AUDITOR

HENDRICKS COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**

12/12/2007



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Results and Comments:	
Surplus Tax.....	4
Tax Sale Redemption Fund.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Nancy L. Marsh	01-01-06 to 12-31-08
President of the County Council	Larry R. Hesson	01-01-06 to 12-31-07
President of the Board of County Commissioners	David A. Whicker	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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF HENDRICKS 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 Hendricks County for the year 2006.

STATE BOARD OF ACCOUNTS

October 17, 2007

COUNTY AUDITOR  
HENDRICKS COUNTY  
AUDIT RESULTS AND COMMENTS

SURPLUS TAX

The County Auditor has not maintained the Excess Surplus Tax Record since 2004.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

TAX SALE REDEMPTION FUND

At December 31, 2006, the County was holding \$2,939 in Tax Sale Redemption funds for property that had not been redeemed for more than one year.

Indiana Code 32-34-1-20(c) states: "Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times, (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

COUNTY AUDITOR  
HENDRICKS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 17, 2007, with Nancy L. Marsh, Auditor; and David A. Whicker, President of the Board of County Commissioners. The officials concurred with our audit findings.