

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

AUDIT REPORT

OF

COUNTY TREASURER

PARKE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

08/25/2008

TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Mary Alice Gregg	01-01-05 to 12-31-08
President of the County Council	Dale E. Gerrish James A. Rahn	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	George Nicholas	01-01-07 to 12-31-08



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

TO: THE OFFICIALS OF PARKE COUNTY

We have audited the records of the Treasurer for the period from January 1, 2007 to December 31, 2007, 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 Parke County for the year 2007.

STATE BOARD OF ACCOUNTS

June 12, 2008

COUNTY TREASURER
PARKE COUNTY
AUDIT RESULT AND COMMENT

DELINQUENT TAXES

The Treasurer did not certify delinquent tax amounts due from employees to the County Auditor.

Indiana Code 6-1.1-22-14 states in part:

"(a) On or before June 1 and December 1 of each year (or more frequently if the county legislative body adopts an ordinance requiring additional certifications), the disbursing officer of each political subdivision and the township executive shall certify the name and address of each person who has money due the person from the political subdivision to the treasurer of each county in which the political subdivision is located."

"(c) Upon the receipt of the information under subsection (a) or (b), the county treasurer shall search the treasurer's records to ascertain if any person so certified to the treasurer is delinquent in the payment of property taxes."

Indiana Code 6-1.1-22-15 states:

"If the county treasurer finds that a person whose name is certified to him under section 14 of this chapter is delinquent in the payment of his taxes, he shall certify the name of that person and the amount of the delinquency to the official of the political subdivision or other governmental entity who is to make payment to the person. The disbursing officer shall periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer."

COUNTY TREASURER
PARKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 12, 2008, with Mary Alice Gregg, Treasurer; James A. Rahn, President of the County Council; George Nicholas, President of the Board of County Commissioners; and Diana Hazlett, County Auditor. The officials concurred with our audit finding.