

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

EXAMINATION REPORT

OF

COUNTY AUDITOR

JEFFERSON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

10/08/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Sandra J. Shelton	01-01-07 to 12-31-10
President of the County Council	David J. Craig	01-01-07 to 12-31-08
President of the Board of County Commissioners	Julie Berry Tom Pietrykowski	01-01-07 to 12-31-07 01-01-08 to 12-31-08



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF JEFFERSON COUNTY

We have examined the records of the County Auditor 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Jefferson County for the year 2007.

STATE BOARD OF ACCOUNTS

July 22, 2008

JEFFERSON COUNTY  
EXAMINATION RESULTS AND COMMENTS

APPROPRIATIONS

Records presented for examination showed the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Excess Amount Expended</u>
County Health	\$ 108,152
Supplemental Adult Probation	212,026
Supplemental Juvenile Probation	4,465
Pretrial Diversion	3,567
Supplemental Public Defender	6,795
Local Emergency Planning and Right to Know	18,732
Cumulative Jail	146,098

Indiana Code 36-2-9-14(c) states: "A warrant may be drawn on a county treasury only if the county fiscal body had made an appropriation for the money for the calendar year in which the warrant is drawn and that appropriation has not been exhausted."

A similar comment was made in the prior Report B31312.

TAX SALE

The County did not have a tax sale of eligible delinquent properties as required by State statutes. A certified list was prepared by the county treasurer and presented to the county auditor. However, the county auditor did not send or prepare a notice of tax sale to mortgagees or property owners.

Indiana Code 6-1.1-24-2 states in part: ". . . Sec. 2(a) . . . each county auditor shall prepare a notice. . . ."

Indiana Code 6-1.1-24-3 states in part: ". . . (b) At least twenty-one (21) days before the application for judgment is made, the county auditor shall mail a copy of the notice . . . by certified mail, return receipt requested, to any mortgagee who annually requests, by certified mail, a copy of the notice . . ."

Indiana Code 6-1.1-24-4 states in part: "(a) Not less than twenty-one (21) days before the earliest date on which the application for judgment and order for sale of real property eligible for sale may be made, the county auditor shall send a notice of the sale by certified mail to:

- (1) the owner of record of real property with a single owner; or
- (2) to at least one (1) of the owners. . . . of real property with multiple owners; . . ."

A similar comment was made in the prior Report B31312.

COUNTY AUDITOR  
JEFFERSON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on July 22, 2008, with Sandy J. Shelton, Auditor; and Tom Pietrykowski, President of the Board of County Commissioners. The officials concurred with our audit findings.