

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

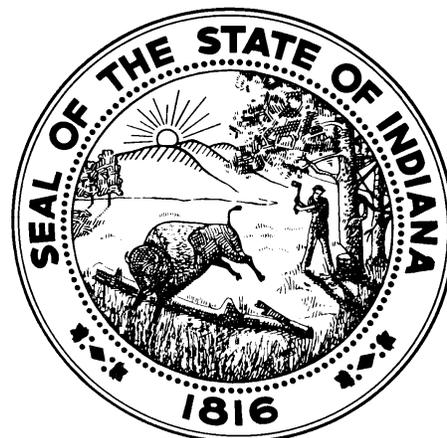
AUDIT REPORT

OF

COUNTY AUDITOR

DELAWARE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

12/04/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Judy Rust	01-01-07 to 12-31-10
President of the County Council	Bradley Bookout	01-01-08 to 12-31-08
	Christopher Matchett	01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke	01-01-08 to 12-31-08
	Todd Donati	01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

COUNTY AUDITOR
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS

The inventory of capital assets was not complete. Additions totaling \$463,087 were not included and neither deletions nor construction in progress was included.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 14)

COMMISSIONERS' CERTIFICATE SALE

The County held a Commissioners' Certificate Sale in 2008. The proceeds from the sale were placed in the General Fund and not corrected until 2009 causing the General Fund to be overstated by \$119,619 at December 31, 2008.

IC 6-1.1-24-6.4 states:

"When a certificate of sale is sold under this chapter, the purchaser at the sale shall immediately pay the amount of the bid to the county treasurer. The county treasurer shall apply the payment in the following manner: (1) First, to the taxes, special assessments, penalties, and costs described in section 5(e) of this chapter. (2) Second, to other delinquent property taxes in the manner provided in IC 6-1.1-23-5(b). (3) Third, to a separate "tax sale surplus fund."

COMMISSIONERS' CERTIFICATE SALE COSTS

The amount charged as costs to the County for all properties in the Commissioners' Certificate sale was \$90. The amount of actual costs charged to the County by SRI was 10% of the sale price.

IC 6-1.1-24-6.1 states:

"(a) The County executive may do the following: . . . (3) Sell each certificate of sale covered by the resolution for a price that: (A) is less than the minimum sale price prescribed by section 5(e) of this chapter; and (B) includes any costs to the county executive directly attributable to the sale of the certificate of sale."

COUNTY AUDITOR
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

E911 LANDLINE AND WIRELESS FEES COMBINED

E911 landline and wireless fees were commingled and combined in the Delaware Emergency Telephone System Fund number 266 until January 1, 2009.

IC 36-8-16-13 states:

"A county treasurer . . . to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit fees in a separate fund."

IC 36-8-16.5-21 states:

"(a) The wireless emergency telephone system fund is established for the purpose of creating and maintaining an enhanced wireless 911 system. (b) The expenses of administering the fund must be paid from money in the fund."

IC 36-8-16.5-22 states:

"The fund consists of the following: (1) Service charges assessed on CMRS users in the state under section 25.5 of this chapter. (2) Appropriations made by the general assembly. (3) Grants and gifts intended for deposit in the fund. (4) Interest, premiums, gains, or other earnings on the fund."

COUNTY AUDITOR
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Judy Rust, Auditor; Christopher Matchett, President of the County Council; and Pattie Lackey, Secretary of the Commissioners. The officials concurred with our audit findings.