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

AUDIT REPORT

OF

COUNTY ASSESSOR

CLARK COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
06/18/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Vicky Kent Haire	01-01-07 to 12-31-10
President of the County Council	David Abbott Jack A. Coffman	01-01-08 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	M. Edward Meyer	01-01-08 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the County Assessor 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2008.

STATE BOARD OF ACCOUNTS

May 19, 2010

COUNTY ASSESSOR
CLARK COUNTY
AUDIT RESULT AND COMMENT

CORRECTION OF TAX DUPLICATE ERRORS

Form 133 (Petition For Correction Of An Error) is required to be reviewed and approved by at least two County officials (Township Assessor, County Auditor or County Assessor) and is used to correct the following errors specified in IC 6-1.1-15-12(a) that states in part the following:

". . . a county auditor shall correct errors which are discovered in the tax duplicate for any one (1) or more of the following reasons:

- (6) The taxes, as a matter of law, were illegal.
- (7) There was a mathematical error in computing an assessment.
- (8) Through an error of omission by any state or county officer, the taxpayer was not given credit for an exemption or deduction permitted by law."

Form 133 is required to be initiated and certified by the taxpayer.

The following deficiencies were noted based on the Form 133's we reviewed that were submitted by the County Assessor and approved and processed by the County Auditor:

1. None of the Form 133's reviewed were certified by the taxpayer. Vicky Kent Haire, County Assessor, stated these errors were found by her office and not by the taxpayer.
2. For 29% of Form 133's reviewed, sufficient documentation was not reported to support the reduction of tax assessments.
3. Form 133 was also used to adjust or remove tax assessments for purposes other than those specified on the form such as removal of personal property taxes. These type of corrections are required to be documented using Certificate of Error (Form 127CE).

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 Counties of Indiana, Chapter 1)

Political subdivisions are required to comply with all grant agreements, rules, regulations, bulletins, directives, letters, letter rulings and filing requirements concerning reports and other procedural matters of federal and state agencies, including opinions of the Attorney General of the State of Indiana, and court decisions. Governmental units should file accurate reports required by federal and state agencies. Noncompliance may require corrective action. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY ASSESSOR
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 19, 2010, with Vicky Kent Haire, Assessor. The official concurred with our audit finding.

The contents of this report were also discussed on May 19, 2010, with M. Edward Meyer, President of the Board of County Commissioners; and Jack A. Coffman, President of the County Council.