

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
VERMILLION COUNTY, INDIANA  
January 1, 2009 to December 31, 2009



**FILED**  
09/03/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Phyllis Orman	01-01-09 to 12-31-12
President of the County Council	John A. Cheesewright	01-01-09 to 12-31-10
President of the Board of County Commissioners	Tim J. Wilson	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VERMILLION COUNTY

We have examined the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Vermillion County for the year 2009.

STATE BOARD OF ACCOUNTS

June 28, 2010

COUNTY AUDITOR  
VERMILLION COUNTY  
EXAMINATION RESULTS AND COMMENTS

ANNUAL TAX SALE

The County had real estate parcels with delinquent taxes from the 2008 Spring installment but did not hold a tax sale as required by Indiana Code.

IC 6-1.1-24 and IC 6-1.1-25, concerning sale of real property when taxes or special assessments are delinquent, require that a tax sale be held every year in which there are properties eligible for tax sale.

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Cumulative Bridge	2009	\$ 322,768
Health	2009	2,021

IC 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

OVERDRAWN FUND BALANCES

As of December 31, 2009, the following funds had overdrawn cash balances.

<u>Fund</u>	<u>Amount Overdrawn</u>
Chemical Stockpile Emergency Preparedness	\$ 56,035
Jail Lease Rent	107
Tax Sale Redemption	12
Payroll Clearing	36,673

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR  
VERMILLION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2010, with Phyllis Orman, Auditor; Tim J. Wilson, President of the Board of County Commissioners; and John A. Cheesewright, President of the County Council.