

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

AUDIT REPORT

OF

COUNTY AUDITOR

RUSH COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/14/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Tax Duplicates	4
Exit Conference.....	5
Official Response	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deborah C. Adams	01-01-09 to 12-31-12
President of the County Council	Norman L. Winkler	01-01-09 to 12-31-10
President of the Board of County Commissioners	Thomas H. Barnes	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RUSH COUNTY, INDIANA

We have audited 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Rush County for the year 2009.

STATE BOARD OF ACCOUNTS

August 9, 2010

COUNTY AUDITOR
RUSH COUNTY
AUDIT RESULT AND COMMENT

TAX DUPLICATES

Completed Tax Duplicates were not available for audit for the years 2008 and 2009 in either paper form or electronic format.

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 County Auditors, Chapter 1)

COUNTY AUDITOR
RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 9, 2010, with Deborah C. Adams, Auditor; Thomas H. Barnes, President of the Board of County Commissioners; and Norman L. Winkler, President of the County Council. The official response has been made a part of this report and may be found on page 6.



DEBORAH ADAMS

Rush County Auditor
Room 212
101 East Second Street
Rushville, Indiana 46173
(765) 932-2077 Fax (765) 938-1163

August 9, 2010

Kim Wesley
Indiana State Board of Accounts

RE: Exit Conference

This is an official response to the Audit results and Comments for Rush County in regards to the Tax Duplicates.

The comments given by SBOA official are as follows:

TAX DUPLICATES

Completed Tax Duplicates were not available for audit for the years 2008 and 2009.

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AUDITORS RESPONSE

The duplicate books are not available on paper for Rush County, as in many counties throughout Indiana paper copies of the duplicate books are no longer provided. I did contact Elaine Overdorf and Deb Mills of Manatron following the e-mail I and Treasurer Mary Ann Beard received from Kim Wesley of State Board of Accounts on Wednesday, July 7th concerning the duplicate books.

Due to several factors facing many courthouses space and cost are an issue. I have elected to go paperless of which will address both factors. Elaine and I worked together on July 21 and have discovered that the auditor staff computers need to have Adobe installed with search and find capabilities installed. Once this has been completed by our I-T department, then, the electronic versions of the Duplicate Books will be provided to the Treasurer's Office. This should be completed within the next thirty to sixty days.

It is my understanding that electronic versions of the Duplicate Books are acceptable by the State Board of Accounts as I did mention this during our Exit Conference.

Respectfully,

Deborah Adams
Rush County Auditor