

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

AUDIT REPORT

OF

COUNTY AUDITOR

HENDRICKS COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

10/06/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cinda Kattau	01-01-09 to 12-31-10
President of the County Council	Larry R. Hesson	01-01-09 to 12-31-10
President of the Board of County Commissioners	David A. Whicker	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS COUNTY

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Hendricks County for the year 2009.

STATE BOARD OF ACCOUNTS

April 12, 2010

COUNTY AUDITOR
HENDRICKS COUNTY
AUDIT RESULTS AND COMMENTS

SURPLUS TAX

As stated in prior Report B35898, the County Auditor has not maintained the Excess Surplus Tax Record since 2004.

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 14)

TAX SALE REDEMPTION FUND

The County was holding \$2,339.97 in Tax Sale Redemption, at December 31, 2009, which had been held for more than a year.

IC 32-34-1-20(c) states:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times, (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable."

A similar comment appeared in prior Report B35898.

TAX SALE SURPLUS FUNDS

The County was holding \$9,324.53 in Tax Sale Surplus, at December 31, 2009, which had been held for more than three years.

IC 6-1.1-24-7(d) states: "An amount deposited in the tax sale surplus fund shall be transferred by the county auditor to the county general fund and may not be disbursed under subsection (b) if it is not claimed within the three (3) year period after the date of its receipt."

COUNTY AUDITOR
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2010, with Cinda Kattau, Auditor; Nancy L. Marsh, Treasurer; David A. Whicker, President of the Board of County Commissioners; and Larry R. Hesson, President of the County Council. The officials concurred with our audit findings.