

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

EXAMINATION REPORT
OF
COUNTY ASSESSOR
BLACKFORD COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED
10/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Fred Tobey	01-01-07 to 12-31-10
Auditor	Kathy J. Bantz	01-01-07 to 12-31-10
President of the Board of County Commissioners	Robert O'Rourke Fred Walker Robert O'Rourke	01-01-08 to 12-31-08 01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the County Council	Thomas S. Armstrong Bill Malott	01-01-08 to 12-31-08 01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLACKFORD COUNTY, INDIANA

We have examined the records of the County Assessor for the period from January 1, 2008 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 Report of Blackford County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

August 2, 2010

COUNTY ASSESSOR
BLACKFORD COUNTY
EXAMINATION RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

The County Assessor leased a copier requiring a lease payment of \$95 per month due to Banc of America Leasing. The procedures in place were for the County Assessor to receive the monthly invoices and then submit them to the County Auditor for payment. The County Assessor did not timely submit two of the monthly invoices to the County Auditor. Banc of America rebilled these invoices along with penalties and interest of \$35 for each late payment. This resulted in the County paying \$70 in penalties and interest during the examination period.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY ASSESSOR
BLACKFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2010, with Fred Tobey, Assessor; Kathy J. Bantz, Auditor; Robert F. O'Rourke, President of the Board of County Commissioners and Bill Malott, President of the County Council. The officials concurred with our examination findings.