

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

EXAMINATION REPORT  
OF  
COUNTY AUDITOR  
BLACKFORD COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**

10/07/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy J. Bantz Sheila D. Meadows	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Bill Malott Cathy Weschke	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Robert O'Rourke Fred Walker	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BLACKFORD COUNTY

We have examined the records of the County Auditor for the period from January 1, 2010 to December 31, 2010, 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 Blackford County for the year 2010.

STATE BOARD OF ACCOUNTS

August 3, 2011

COUNTY AUDITOR  
BLACKFORD COUNTY  
EXAMINATION RESULTS AND COMMENTS

***CAPITAL ASSETS***

The County does not maintain a record of capital assets.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

***SURPLUS TAX***

Financial records of the Surplus Tax Fund did not provide sufficient information to audit receipts, disbursements and ending balances, or the accuracy or correctness of the transactions. The Surplus Tax Ledger did not have an accurate detail of each item of surplus tax collected.

Excess (surplus) tax shall be reported by the treasurer on the County Treasurer's Certificate of Tax Collections, County Form 49TC. The county treasurer is also required to file Ledger Form 65-STF, Surplus Tax Fund Ledger, listing in detail by taxing district each item of surplus tax collected, the total of which shall be receipted into the "Surplus Tax Fund." The detail ledger sheets shall be placed in the county auditor's ledger and be disbursed in the manner discussed on page 7-9. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 9)

***ANNUAL REPORT***

The computerized annual report prepared for Blackford County contained the following deficiencies.

1. The Congressional Interest Fund and the Congressional Principal Fund were combined and reported as Congressional Interest Fund. Each fund should have been reported individually.
2. The financial information for the County Treasurer was omitted from the report.
3. The General Drain Improvement Fund and a General Drain Improvement Investment Fund were reported individually. These two funds should have been combined.

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 of Indiana, Chapter 14)

COUNTY AUDITOR  
BLACKFORD COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 3, 2011, with Kathy J. Bantz, former Auditor; Sheila D. Meadows, Auditor; and Cathy Weschke, President of the County Council.