

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

AUDIT REPORT

OF

COUNTY AUDITOR

HAMILTON COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/17/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Reconciliation of Subsidiary Ledgers – Tax Sale Surplus.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn Coverdale	01-01-09 to 12-31-12
President of the County Council	James Belden Steven Schwartz	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Christine Altman Steven Holt	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the County Auditor for the period from January 1, 2011 to December 31, 2011, 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 Hamilton County for the year 2011.

STATE BOARD OF ACCOUNTS

May 23, 2012

COUNTY AUDITOR
HAMILTON COUNTY
AUDIT RESULT AND COMMENT

RECONCILIATION OF SUBSIDIARY LEDGERS - TAX SALE SURPLUS

There was no reconciliation performed, by unit personnel, of county's tax sale surplus fund ledger control to detailed subsidiary ledgers.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
HAMILTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 3, 2012, with Dawn Coverdale, Auditor, and Robin Mills, Chief Deputy Auditor.