

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

AUDIT REPORT

OF

COUNTY AUDITOR

JOHNSON COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
07/18/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Janice D. Richhart	01-01-11 to 12-31-14
President of the County Council	Josh McCarty James Eckart	01-01-12 to 12-31-12 01-01-13 to 12-31-13
President of the Board of County Commissioners	John L. Price Thomas A. Kite Brian Baird	01-01-12 to 12-31-12 01-01-13 to 05-28-13 05-29-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Auditor for the period from January 1, 2012 to December 31, 2012, 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 Financial Statement and Federal Single Audit Report of Johnson County for the year 2012.

STATE BOARD OF ACCOUNTS

June 27, 2013

COUNTY AUDITOR
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

OVERDRAWN CASH BALANCE

The financial statement presented in the Financial Statement and Federal Single Audit Report for 2012 included the following fund with overdrawn cash balances at December 31, 2012:

<u>Fund</u>	<u>Amount Overdrawn</u>
Tax Sale Costs	<u>\$ 2,730</u>

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 27, 2013, with Janice D. Richhart, Auditor; Brian Baird, President of the Board of County Commissioners; and James Eckart, President of the County Council. The Official Response has been made a part of this report and may be found on page 6.



JOHNSON COUNTY AUDITOR

JANICE D. (JAN) RICHHART

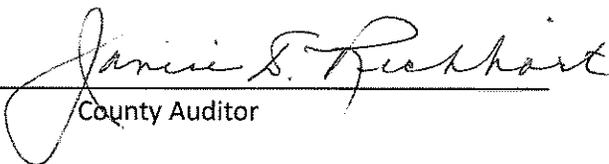
jrichhart@co.johnson.in.us

COURTHOUSE ANNEX
86 WEST COURT STREET
FRANKLIN, INDIANA 46131
TEL (317) 346-4310
FAX (317) 736-7021

June 27, 2013

OVERDRAWN CASH BALANCE

Claim from SRI, our tax sale vendor, was found after the December 2011 Settlement was made. The claim was paid in January 2012 with check number 2171 dated January 27, 2012 for \$16,100.00 and was receipted into the General Fund but should have been for the tax sale costs. We thought the December 2012 settlement would have enough in collections to get the fund out of the red, but it didn't so we are correcting it now by doing this transfer for \$2,729.73 dated June 5, 2013, with check number 17358.



County Auditor