

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

AUDIT REPORT

OF

COUNTY AUDITOR

DELAWARE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
09/18/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Judy Rust	01-01-11 to 12-31-14
President of the County Council	James King	01-01-12 to 12-31-12
	James Nemyer	01-01-13 to 12-31-13
President of the Board of County Commissioners	Todd Donati	01-01-12 to 12-31-12
	Larry Bledsoe	01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2012.

STATE BOARD OF ACCOUNTS

August 19, 2013

COUNTY AUDITOR
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

PENALTIES, INTEREST, AND OTHER CHARGES

The County paid penalties, interest, and other charges to Workforce Development (\$262.74), Indiana Department of Revenue (\$28.35), First Merchants Bank (\$32), Vectren Energy (\$3.98), Lowe's (\$52.94), Dell Financial Services (\$10.70), and AT&T Capital Services (\$1,078.97) in the amount of \$1,469.68 because the County did not remit payments on a timely basis.

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 County Auditors of Indiana, Chapter 14)

CONDITION OF RECORDS - TAX SALE

Financial records presented for audit were incomplete and not reflective of the activity of the Tax Sale Redemption and Tax Sale Surplus Fund. The records presented did not provide sufficient information to audit or establish beginning balances, receipts, disbursements, ending balances, or the accuracy or correctness of the transactions.

Some of the deficiencies include:

1. Posting errors.
2. Checks and receipts not recorded in the proper amounts.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2013, with Larry Bledsoe, President of the Board of County Commissioners; Judy Rust, Auditor; and Patty Lackey, Executive Assistant. The officials concurred with our audit findings.