

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

AUDIT REPORT
OF
COUNTY AUDITOR
FRANKLIN COUNTY, INDIANA
January 1, 2012 to December 31, 2012



FILED
01/24/2014

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Erica Hudson Veronica Voelker Stephen Brack	01-01-11 to 12-05-12 12-06-12 to 12-19-12 12-20-12 to 12-31-14
President of the County Council	Jeffery C. Koch	01-01-12 to 12-31-13
President of the Board of County Commissioners	Thomas Wilson	01-01-12 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FRANKLIN 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 Annual Report of Franklin County for the year 2012.

STATE BOARD OF ACCOUNTS

November 7, 2013

COUNTY AUDITOR
FRANKLIN COUNTY
AUDIT RESULT AND COMMENT

PENALTIES, INTEREST, AND OTHER CHARGES

The County paid penalties, interest, and other charges to the Internal Revenue Service in the amount of \$5,552.71 because of an error in the calculation and remittance of Social Security taxes.

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)

COUNTY AUDITOR
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 7, 2013, with Stephen Brack, Auditor; Thomas Wilson, President of the Board of County Commissioners; and Jeffery C. Koch, President of the County Council. The officials concurred with our audit finding.