

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

AUDIT REPORT

OF

COUNTY TREASURER

WARRICK COUNTY, INDIANA

January 1, 2007 to December 31, 2007



**FILED**

07/22/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Charles R. Christmas	01-01-05 to 12-31-08
President of the County Council	Greg Richmond Gary R. Meyer	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Don Williams	01-01-07 to 12-31-08



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WARRICK COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2007 to December 31, 2007, 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 Warrick County for the year 2007.

STATE BOARD OF ACCOUNTS

May 13, 2008

COUNTY TREASURER  
WARRICK COUNTY  
AUDIT RESULTS AND COMMENTS

DEPOSITS

An employee in the Treasurer's office held 45 checks totaling \$25,010.78 on her desk from approximately November 14, 2007 until approximately January 3, 2008. The checks were for property taxes due by November 13, 2007, but received after that date. All of the checks were from mortgage companies in payment of property taxes held in escrow. The employee stated that because these payments could not be posted to the computerized tax system until January 3, 2008, she did not think they were to be deposited to the bank. The checks were discovered on January 3, 2008, when posting to the computerized tax system could begin. All of the checks were posted and deposited by January 7, 2008.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

TAX SALE

The County did not hold a tax sale in 2007 because the County Treasurer and County Auditor could not come to an agreement on a third party firm to contract for the tax sale. Both the County Auditor and County Treasurer must agree in writing on any third party tax sale contractor per Indiana Code 6-1.1-24-14.

On or before July 1 of each year, the county treasurer shall certify to the county auditor, a list of real property on which either any property taxes or special assessments certified to the county auditor for collection by the county treasurer from the prior year's spring installment or before are delinquent as determined under Indiana Code 6-1.1-37-10 or any unpaid costs from a prior tax sale. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 9)

COUNTY TREASURER  
WARRICK COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 13, 2008, with Charles R. Christmas; Treasurer. The official concurred with our audit findings.