

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

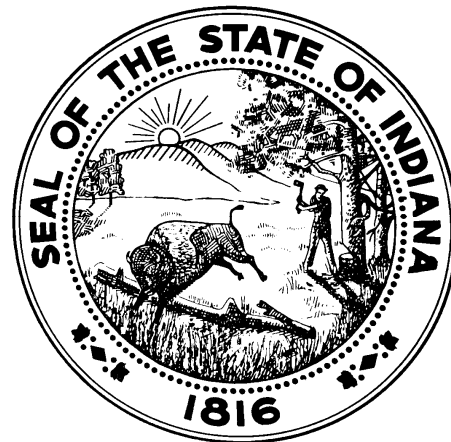
AUDIT REPORT

OF

COUNTY AUDITOR

JACKSON COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

12/31/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Debra F. Eggeman	01-01-05 to 12-31-08
President of the County Council	Charles Murphy	01-01-07 to 12-31-08
President of the Board of County Commissioners	Gary Darlage Steven Gill Monte Striegel	01-01-07 to 04-30-08 05-01-08 to 08-31-08 09-01-08 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JACKSON COUNTY

We have audited the records of the County Auditor 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 Jackson County for the year 2007.

STATE BOARD OF ACCOUNTS

December 1, 2008

COUNTY AUDITOR
JACKSON COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSET RECORDS

The County has not completed a capital assets inventory for infrastructure.

Every governmental unit should have a complete inventory of all capital assets owned which reflects their acquisition value. Such inventory should be recorded on the applicable Capital Assets Ledger form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

PROPERTY TAX ABATEMENT - WAIVER OF NONCOMPLIANCE

On November 14, 2007, the Jackson County Council approved a waiver for a property tax abatement application. The application for a hog confinement building was submitted to the Jackson County Auditor's office on October 12, 2007. On the statement of benefits form submitted with the application, September 15, 2007, was the start date listed. The County Council did not conduct a public hearing on the waiver.

Indiana Code 6-1.1-12.1-3(a) states in part: ". . . the statement of benefits form must be submitted to the designating body before the initiation of the redevelopment or rehabilitation for which the person desires to claim a deduction under this chapter."

Indiana Code 6-1.1-12.1-11.3 concerning a waiver of noncompliance, states in part: ". . . (a)(2) Failure to submit the completed statement of benefits form to the designating body before the: (A) initiation of the redevelopment or rehabilitation; . . . (c) A designating body may by resolution waive noncompliance described under subsection (a) under the terms and conditions specified in the resolution. Before adopting a waiver under this subsection, the designating body shall conduct a public hearing on the waiver."

COUNTY AUDITOR
JACKSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2008, with Debra F. Eggeman, Auditor; Monte Striegel, President of the Board of County Commissioners; and Charles Murphy, President of the County Council. The officials concurred with our audit findings.