

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

AUDIT REPORT

OF

COUNTY TREASURER

PUTNAM COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

01/14/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Janet Deaton	01-01-07 to 12-31-10
President of the County Council	Mitchell Proctor	01-01-08 to 12-31-09
President of the Board of County Commissioners	Gene Beck	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2008 to December 31, 2008, 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 Putnam County for the year 2008.

STATE BOARD OF ACCOUNTS

October 27, 2009

COUNTY TREASURER
PUTNAM COUNTY
AUDIT RESULT AND COMMENT

TAX SALE

The County Treasurer did not certify to the County Auditor a list of real property on which any property taxes or special assessments from the prior year's spring installment or before are delinquent or any unpaid costs from a prior tax sale. As a result, the County did not conduct a tax sale in 2008.

IC 6-1.1-24-1 states in part:

"On or before July 1 of each year or fifty-one (51) days after the tax payment due date, the county treasurer (or county executive, in the case of property described in subdivision (2)) shall certify to the county auditor a list of real property on which any of the following exist: (1) In the case of real property other than real property described in subdivision (2), 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 IC 6-1.1-37-10. (2) In the case of real property for which a county executive has certified to the county auditor that the real property is: (A) vacant; or (B) abandoned; any property taxes or special assessments from the prior year's fall installment or before that are delinquent as determined under IC 6-1.1-37-10. (3) Any unpaid costs are due under section 2(b) of this chapter from a prior tax sale."

COUNTY TREASURER
PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 27, 2009, with Sharon Owens, Deputy Treasurer. The official concurred with our audit finding.