

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

AUDIT REPORT

OF

COUNTY ASSESSOR

MONROE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

02/11/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Judy Sharp	01-01-08 to 12-31-10
President of the County Council	Vic Kelson	01-01-08 to 12-31-09
President of the Board of County Commissioners	Patrick Stoffers	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MONROE COUNTY

We have audited the records of the County Assessor 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 Monroe County for the year 2008.

STATE BOARD OF ACCOUNTS

October 28, 2009

COUNTY ASSESSOR
MONROE COUNTY
AUDIT RESULT AND COMMENT

CONTRACTS

Payments totaling \$213,500 were made to Nexus Group for trending and new construction assessment services in 2008 without a contract.

IC 6-1.1-4-18.5 states in part:

"(a) A county assessor may not use the services of a professional appraiser for assessment or reassessment purposes without a written contract. The contract used must be either a standard contract developed by the department of local government finance or a contract that has been specifically approved by the department. The department shall ensure that the contract:

- (1) includes all of the provisions required under section 19.5(b) of this chapter; and
- (2) adequately provides for the creation and transmission of real property assessment data in the form required by the legislative services agency and the division of data analysis of the department. . . ."

COUNTY ASSESSOR
MONROE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 1, 2009, with Patrick Stoffers, President of the Board of County Commissioners; Iris Kiesling, County Commissioner; Vic Kelson, President of the County Council; Marty Hawk, Warren Henegar, Charles Newmann, and Geoff McKim, County Council members; David Schilling, Jeff Cockerill, and Kevin Dogan, County Attorneys.

The contents of this report were discussed on December 1, 2009, with Judy Sharp, Assessor. The official response has been made a part of this report and can be found on page 6.

JUDITH A. SHARP
MONROE COUNTY ASSESSOR
Monroe County Courthouse - Room 104
Bloomington, Indiana 47404
Phone (812) 349-2502 Fax (812) 349-2898

January 22, 2010

State Board of Accounts
302 west Washington Street
Room E418
Indianapolis, Indiana 46204

Attention: Tammy White

Dear Tammy,

Sorry this letter is late, but frankly I just forgot to send it. This was the first time since I have been Assessor that I was included in the annual audit. I was told that this changed this year because of the new rules concerning contracts. When I met with Karen she said they could not find copies of my contracts.

The Auditors office has always kept the contracts. I have no idea why they did not have the copies. I know the former Auditor did not keep good records and she did throw away a lot of records. I am sure that is what happened to my contracts.

Knowing that for the first time this is an issue, from this year forward I will keep copies in my office. I know that it is the Auditors responsibility to maintain the records but I guess for safety sake I will keep duplicate records. Thank you for your consideration.

Sincerely Yours,


Judith A. Sharp
Monroe County Assessor