

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

AUDIT REPORT
OF
COUNTY AUDITOR
HENDRICKS COUNTY, INDIANA
January 1, 2008 to December 31, 2008



FILED
03/10/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Cinda Kattau	01-01-08 to 12-31-10
President of the County Council	Larry R. Hesson	01-01-08 to 12-31-10
President of the Board of County Commissioners	David A. Whicker	01-01-08 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENDRICKS COUNTY

We have audited the records of the County Auditor 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Hendricks County for the year 2008.

STATE BOARD OF ACCOUNTS

November 25, 2009

COUNTY AUDITOR
HENDRICKS COUNTY
AUDIT RESULTS AND COMMENTS

SURPLUS TAX

As stated in prior Reports B31280 and B32218, the Auditor has not maintained the Excess Surplus Tax Record since 2004.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

TAX SALE REDEMPTION FUND

At December 31, 2008, \$2,339.97 in Tax Sale Redemption Funds had been held for more than year. A similar comment was reported in prior Reports B31280 and B32218.

IC 32-34-1-20(c) states in part:

"Property that is held, issued, or owed in the ordinary course of a holder's business is presumed abandoned if the owner or apparent owner has not communicated in writing with the holder concerning the property or has not otherwise given an indication of interest in the property during the following times: . . . (7) For property held by a state or other government, governmental subdivision or agency, or public corporation or other public authority, one (1) year after the property becomes distributable. . . ."

OVERDRAWN FUND BALANCES

The Landfill, Stop Grant, Stop Grant #3, Victim's Assistance, Victim's Assistance #2, Victim's Assistance #3, Children's Treatment Services, Juvenile Sex Offender, and Sheriff Funds were overdrawn as of December 31, 2008.

The fund balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY AUDITOR
HENDRICKS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 23, 2009, with Cinda Kattau, Auditor; Larry R. Hesson, President of the County Council; and David A. Whicker, President of the Board of County Commissioners. The officials concurred with our audit findings