

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

AUDIT REPORT  
OF  
COUNTY AUDITOR  
HAMILTON COUNTY, INDIANA  
January 1, 2010 to December 31, 2010



**FILED**  
07/26/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Dawn Coverdale	01-01-09 to 12-31-12
President of the County Council	Meredith Carter James Belden	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Steve Dillinger Christine Altman	01-01-10 to 12-31-10 01-01-11 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HAMILTON COUNTY

We have audited the records of the County Auditor for the period from January 1, 2010 to December 31, 2010, 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 Hamilton County for the year 2010.

STATE BOARD OF ACCOUNTS

May 26, 2011

COUNTY AUDITOR  
HAMILTON COUNTY  
AUDIT RESULT AND COMMENT

***EXCESS (SURPLUS) TAX***

Individual excess (surplus) tax records should be kept as a subsidiary record to the Auditor's funds ledger. The subsidiary ledger is not currently maintained by unit officials.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

COUNTY AUDITOR  
HAMILTON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2011, with Dawn Coverdale, Auditor, and Robin Mills, Chief Deputy Auditor.