

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

AUDIT REPORT

OF

COUNTY AUDITOR

MIAMI COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED

05/30/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jane E. Lilley	01-01-09 to 12-31-12
President of the County Council	Ralph Duckwall	01-01-11 to 12-31-12
President of the Board of County Commissioners	Craig Boyer	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MIAMI COUNTY

We have audited the records of the County Auditor for the period from January 1, 2011 to December 31, 2011, 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 Miami County for the year 2011.

STATE BOARD OF ACCOUNTS

May 10, 2012

COUNTY AUDITOR
MIAMI COUNTY
AUDIT RESULT AND COMMENT

PENALTIES AND INTEREST

Penalties and interest totaling \$5,352.01 were paid to the Internal Revenue Service on March 25, 2011, for late payment of payroll taxes during the fourth quarter of 2010.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
MIAMI COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 10, 2012, with Jane E. Lilley, Auditor; Craig Boyer, President of the Board of County Commissioners; and Ralph Duckwall, President of the County Council. The Official Response has been made a part of this report and may be found on page 6.

MIAMI COUNTY AUDITOR
25 N BROADWAY
PERU, IN 46970
MAY 19, 2012

AUDIT RESPONSE AND COMMENT

PENALTIES AND INTEREST PAID

I followed the proper procedures when I discovered the issue. I went to the Board of Commissioners and they authorized me to pay the charge. I then started correspondence with the Department of Revenue to try to recover the money. I am still in correspondence with them.

Jane Lilley
Miami County Auditor