

THE COUNTY BULLETIN

And Uniform Compliance Guidelines

ISSUED BY STATE BOARD OF ACCOUNTS

Vol. No. 409

June 2018

REMINDER OF ORDER OF BUSINESS

July

- 1 On or before this date or 51 days after the tax payment due date the county treasurer shall certify a list of real estate delinquencies for tax sale. [IC 6-1.1-24-1]

On or before July 1 of each year, each county assessor shall certify to the county auditor the assessment value of the personal property in every taxing district. [IC 6-1.1-3-17]
- 2 On or before this date, the county auditor should receive County Form 144 (Statement of Salaries and Wages Proposed to be Paid Officers and Employees).from officers, boards, commissions and agencies [IC 36-2-5-4] The county auditor shall present these forms to the county executive at its July meeting. The county executive shall review and make its recommendations. Before August 20 the county executive shall present County Form 144 and its recommendations to the county fiscal body.
- 4 Legal Holiday - Independence Day [IC 1-1-9-1]
- 9 Distribute congressional interest to school corporations - second Monday. [IC 20-42-2-7]
- 15 In those counties participating in Public Employee's Retirement Fund, last day to make pension report and payment for the second quarter of 2018 to the Public Employee's Retirement Fund.
- 20 Last day to report and make payment of balance of State and County Income Tax withheld in the month of June to Indiana Department of Revenue.
- 31 Last day to file quarterly contribution and wage reports with Indiana Department of Workforce Development.

Last day for county treasurer to mail demand notices to delinquent personal property taxpayers. [IC 6-1.1-23-1]

August

- 8 Last date for county officers and department heads to file the respective budget estimates with county auditor - Wednesday following first Monday in August. [IC 36-2-5-9]
- 8-10 County Treasurer's Annual Conference – Indianapolis
- 19 Last date for board of commissioners to review "Statements for Salaries and Wages Proposed to be Paid Officers and Employees" and to make its recommendations to the county council. [IC 36-2-5-4(b)]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of July to Indiana Department of Revenue.

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September

- 3 Legal Holiday - Labor Day. [IC 1-1-9-1]
- 20 Last day to report and make payment of State and County Income Tax withheld in the month of August to Indiana Department of Revenue.
- 24 First meeting of County Tax Adjustment Board, if applicable. [IC 6-1.1-29-4] (On September 22 or on first business day after, if September 22 is not a business day.)
- 26 Last date for taxing officials to file copies of budgets and tax levy with the county auditor for presentation to County Tax Adjustment Board. [IC 6-1.1-17-5(d)]
- 29-30 Last date to comply with provisions IC 36-2-5-11, "Each ordinance must be read on at least two (2) separate days before its final adoption."

PLATS AND SUBDIVISIONS - RECORDING

IC 36-7-3-2 requires the recording of plats of subdivisions of lots or lands situated outside corporate limits of any city or town with the county recorder prior to the sale of any lots. Acknowledgement of the maker and certificate of acknowledgement by the officer taking same is required to be recorded with the plat. The correctness of the plat, as shown by the certificate of a licensed land surveyor must be attached to the plat.

In counties having created a plan commission the plat must be approved by such commission before filing as required by IC 36-7-4; in other counties the plat must be submitted for approval to the county executive (IC 36-7-3-2(d)).

Unless the certificate of approval is attached thereto, the county recorder is prohibited from recording the plat. (IC 36-7-3-2(d))

COUNTY LAW ENFORCEMENT CONTINUING EDUCATION FUND

IC 5-2-8-1(e), states: "Money in excess of one hundred dollars (\$100) that is unencumbered and remains in a county law enforcement continuing education fund for at least one (1) entire calendar year from the date of its deposit shall, at the end of a county's fiscal year, be deposited by the county auditor in the law enforcement training fund established under IC 5-2-1-13."

IC 5-2-8-1(g), states: "A law enforcement agency shall submit a claim for fees under this section in the same county fiscal year in which the fees are collected under IC 33-37-4."

We suggest that the county auditor meet with the county sheriff to formulate plans to comply with this law.

STATE SALARY REDUCTION PLAN – DEFERRED COMPENSATION PLANS

IC 5-10-1.1 authorizes the State of Indiana to enter into a salary reduction (deferred compensation) plan for state employees. This law also includes counties, cities, towns, townships, school districts and city or county hospitals.

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STATE SALARY REDUCTION PLAN – DEFERRED COMPENSATION PLANS (Continued)

However, it should be pointed out that Section 7 of this public law states that any political subdivision (as defined in 36-1-2-13) may establish for its employees a deferred compensation plan. Each plan shall be selected by the governing body of the political subdivision. Participation shall be by written agreement between each employee and the governing body of the political subdivision, which agreement provides for the deferral of compensation and subsequent administration of such funds.

SALARY AND WAGE PERIODS – MANNER OF PAYMENT

"The county auditor and county treasurer may pay salaries and wages to county officers and employees monthly, twice each month, every two (2) weeks, or weekly.

The manner of payment of salaries and wages must be authorized by the legislative body of a county having a consolidated city or by the executive of any other county." (IC 36-2-8-2)

HUNTING, TRAPPING, AND FISHING LICENSES

Per IC 14-22-11-3 the clerk of the circuit court may issue hunting, trapping, and fishing licenses. IC 14-22-12-8 and IC 14-22-12-9 states: "Each license agent who is authorized to sell licenses under this article shall retain a seventy-five cent (\$.75) service fee for each license sold.

The clerk of the circuit court in each county shall retain as the property of the county the service fees provided by section 8 of this chapter from the sale of licenses sold by the clerk. The clerk shall pay the fees promptly into the county general fund as other fees are paid."

SALARIES NOT PAYABLE IN ADVANCE

"A county officer or a deputy or employee of a county officer is entitled to payment for services only after he has rendered those services." (IC 36-2-8-4)

"Public officers may not draw or receive their salaries in advance." (IC 5-7-3-1(a)) "However, payment of vacation benefits so granted by the board of county commissioners, may be made in advance of any vacation taken by such an employee." (IC 5-10-6-1(c))

PUBLIC NATURE OF RECORDS

Any person may inspect and copy the public records of any public agency during the regular business hours of the agency except as provided in IC 5-14-3-4. (IC 5-14-3-3)

All meetings of the governing bodies of public agencies must be open at all times for the purpose of permitting members of the public to observe and record them, except when held as executive sessions (IC 5-14-1.5-6.1). (IC 5-14-1.5-3)

LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF INDIANA NATIONAL GUARD OR RESERVES

IC 10-16-7-5 states: "This section applies to all officers and employees of the state or any county, township, municipality, or school corporation in Indiana who are members.

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LEAVE OF ABSENCE – OFFICERS AND EMPLOYEES WHO ARE MEMBERS OF INDIANA NATIONAL GUARD OR RESERVES (Continued)

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties in addition to regular vacation period without loss of time or pay for the time that the member is:

- (1) on training duties of the state under the order of the governor as commander in chief; or
- (2) a member of any reserve component under the order of the reserve component authority; for consecutive or nonconsecutive period that does not exceed a total of fifteen (15) days in any calendar year. The entitlement to a leave of absence without loss of time or pay provided in this subsection is not at the discretion of the member's employer."

A member is entitled to receive from the member's employer a leave of absence from the member's respective duties in addition to the member's regular vacation period for the total number of days that the member is on state active duty under section 7 of this chapter. This leave of absence may be with or without loss of time or pay at the discretion of the member's employer."

IC 10-16-7-2 states: "As used in section 5 of this chapter, "member" refers to the following:

- (1) A member of the Indiana national guard.
- (2) A member of a reserve component.
- (3) A member of the retired personnel of the naval, air, or ground forces of the United States."

SUPPORT ORDER – RESIDENCE CHANGED – PROCEEDINGS TRANSFERRED

IC 31-16-20 provides for the transfer of jurisdiction over support orders under certain circumstances when the person having rightful custody of a child is residing in a different county in Indiana from the county in which the dissolution or order was obtained. IC 31-16-20-4 states: "The proceedings that are transferred shall be docketed as other civil matters are docketed, and a civil costs fee as provided in IC 33-37-4-4 shall be collected."

SOCIAL SECURITY INCENTIVE PAYMENTS TO COUNTIES

Several counties have been receiving incentive payments from the Social Security Administration (SSA) as a result of an agreement being executed between the local sheriff's department and SSA. The sheriff sends a listing of those individuals being confined to SSA. If SSA determines that any of those individuals are currently receiving Supplemental Security Income (SSI) benefits, these benefits will be suspended and an incentive payment will be deposited into the sheriff's bank account by EFT. Effective August 9, 2018, incentive payments will be \$400 per individual for information received within thirty days of confinement or \$200 per individual for information received after thirty days but within ninety days after confinement. These payments should be transferred by the sheriff to the County Treasurer and quietused into the County General Fund.

INTERNET

The State Board of Accounts can be accessed on the Internet at in.gov/sboa/. The site includes Manuals, Bulletins, E-mail references, and other items of interest pertaining to the State Board of Accounts.

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PETITION FOR THE APPLICATION OF THE PUBLIC QUESTION

The public referendum process is established under IC 6-1.1-20-3.5 and 3.6. We would like to clarify what the statute says about the costs of a special election that may be requested under IC 6-1.1-20-3.6 to put the local public question on the ballot for specific controlled projects.

If the petitioners under IC 6-1.1-20-3.5 are successful and the governing body wants to move forward with the controlled project the county auditor will be provided the necessary documentation. The county auditor then has the duty to certify the local public question to the county election board. IC 6-1.1-20-3.6 states that after certification, the public question shall be placed on the ballot at the next primary election, general election, or municipal election in which all voters of the political subdivision are entitled to vote.

However, if a primary election, general election or municipal election will not be held in the 6 month period after the county auditor certifies the public question, the public question shall be placed on the ballot at a special election to be held:

- (1) On the first Tuesday after the first Monday in May
- (2) November

after the public question is certified.

The fiscal body of the political subdivision that requests the special election shall pay the costs of holding the special elections.

LOCAL INCOME TAX

The Department of Revenue collects the Local Income Tax (LIT) and places those collections in a separate trust fund for each county. The county receives monthly distributions from this trust account which is then distributed to each local unit eligible to receive LIT, including a distribution to the county itself. The Expenditure Rate of LIT is allocated by the approving bodies in each county to certified shares, public safety and economic development. Each year the Department of Local Government Finance certifies the amount of the LIT distribution for each unit and by each type of LIT. The county would also receive a distribution for property tax relief if that rate was established by the approving body of the county and for a special purpose if the county has a rate established for a special purpose.

When the trust fund balance exceeds a 15% threshold based on the trust account balance year prescribed in statute, a supplemental distribution of LIT is given to each county for the amount in excess of the threshold. In the past, the threshold amount had been 50% and supplemental distributions were not frequent.

However, with the reduction in the threshold balance to 15%, this should result in more frequent supplemental distributions. These distributions are sent out annually in May and the county auditor is required to distribute to the local units before June 1. In the past, the statute required these supplemental distributions to be placed in the Rainy Day fund of the unit receiving the distribution. That requirement is no longer in statute and the supplemental distribution should be posted in the same manner as the certified monthly distributions. DLGF does provide a breakdown of the supplemental distribution for EDIT, Public Safety and Economic Development. Any property tax relief would be placed in the LIT property tax relief fund and special purpose LIT would be placed in the LIT Special Purpose fund. In 2016 only two counties received a supplemental distribution of LIT but in 2017 the number of counties receiving this distribution increased.

In addition, during an audit of the trust fund balances, it was determined that not all monthly distributions had been made as some LIT collections received by DOR had not been placed in the appropriate county trust account. There was a distribution of these additional collections to the counties in June of this year. This is separate from the supplemental distribution and separate from the monthly distribution. It should

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LOCAL INCOME TAX (Continued)

be treated in the same manner as the monthly certified distributions are treated. Again, the counties received a breakdown by unit and type of LIT (EDIT, Public Safety and Certified Shares) so they will have direction on how to process these payments. For counties, any Property Tax Relief LIT would be placed in the LIT PTRC settlement fund to be distributed as part of settlement. Any special purpose LIT would be deposited to the LIT Special Purpose fund.

ARRA INCENTIVE FUNDS

Indiana counties receive Title IVD incentive funds for participating in the child support enforcement program. The incentive funds are paid to the Prosecutors, Clerk and County. Currently there are six incentive funds being used to account for these funds. Three for regular incentive funds and three for ARRA incentive funds. ARRA funds are no longer being distributed. Counties were encouraged to pay any expenses from the ARRA Incentive funds first so that the funds could be closed out. However, there is still approximately \$500,000 in ARRA money remaining in these funds in Indiana. ARRA funds were required to be maintained separately so that they could be reported on ARRA reports.

These accounts on the funds ledger are Prosecutor IV-D ARRA Fund, Clerk IV-D ARRA Fund, and County IV-D ARRA Fund. ARRA funds are treated exactly the same as the regular funds as far as who can use them and how they can be spent. The Department of Health and Human Services (HHS) has provided direction to the Indiana Child Support Bureau (CSB) that oversees the Title IVD program in Indiana, that there is no longer a need to report the ARRA funds separately from the regular incentive funds. HHS has given their approval for the counties to combine the ARRA balances with their corresponding regular incentive funds. The CSB is providing guidance to the County Auditors to transfer the ARRA balance into the respective Incentive fund. The balance in the Prosecutor IV-D ARRA will be transferred to Prosecutor IV-D Incentive fund as will the Clerk IV-D ARRA to Clerk IV-D Incentive and County IV-D ARRA to County IV-D Incentive.

The CSB has directed a check be written from the ARRA funds to the regular incentive funds in order to provide adequate supporting documentation of the transfer.

The CSB will send partially completed Incentive Transfer Forms to Auditors. Auditors are to include dollar amounts and transfer dates. The form is only signed by the Auditor for these ARRA transfers.

Officials have been warned not to close out ARRA funds yet until a revised form is approved. CSB must receive transfer forms and the Quarterly Incentive Balance (QIB) Report with adjustments before 12-31-18 to close out for 2019. If the transfers occur in 2019, then close accounts by the end of year for 2020. The transfer agreement, including ledgers and fund balances, are to be uploaded with the QIB.

STATEMENT OF ENGAGEMENT COST

At the end of an audit engagement the State Board of Accounts sends a notice of Statement of Engagement Cost to each political subdivision, including the County. This statement details a summary of the engagement including the number of days spent on the audit, the daily/hourly rate, and any report processing fees. We would like to point out that this statement is not an invoice that is to be paid by the entities. A separate invoice for payment of these audit costs will be sent to the County for payment in accordance with IC 5-11-4. The state examiner shall not certify more often than monthly to the auditor of each county the amount chargeable to each taxing unit within the county for the expense of its examinations. Immediately upon receipt of the certified statement, the county auditor shall issue a warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for the amount stated in the certificate. The county auditor shall reimburse the county general fund, except for the expense of examination and investigation of county offices, out of the money due the taxing units at the next semiannual settlement of the collection of taxes.

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ESTABLISHING THE ESTIMATED COST OF CAPITAL ASSETS

When it is not possible to determine the historical cost of capital assets owned by a governmental unit, the following procedure should be followed.

Develop an inventory of all capital assets which are significant for which records of the historical costs are not available. Obtain an estimate of the replacement costs of these assets. Through inquiry determine the year or approximate year of acquisition. Then multiply the estimate replacement cost by the factor for the year of acquisition from the Table of Cost Indexes. The resulting amount will be the estimated cost of the asset.

In some cases estimated replacement cost can be obtained from insurance policies; however, if estimated replacement costs are not available from insurance policies, you should obtain or make an estimate of the replacement costs.

If the replacement cost is estimated to be \$76,000.00 and the asset was constructed about 1930, then the estimated cost of the asset should be reported as \$6,840.00.

$$\$76,000.00 \times .07 = \$5,320.00$$

TABLE OF COST INDEXES
1922 to 2017

<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>	<u>Year</u>	<u>Index</u>
2017	1.00	1993	.59	1969	.15	1945	.07
2016	.98	1992	.57	1968	.14	1944	.07
2015	.97	1991	.56	1967	.14	1943	.07
2014	.97	1990	.53	1966	.13	1942	.07
2013	.95	1989	.51	1965	.13	1941	.06
2012	.94	1988	.48	1964	.13	1940	.06
2011	.92	1987	.46	1963	.12	1939	.06
2010	.89	1986	.45	1962	.12	1938	.06
2009	.88	1985	.44	1961	.12	1937	.06
2008	.88	1984	.42	1960	.12	1936	.06
2007	.85	1983	.41	1959	.12	1935	.06
2006	.82	1982	.39	1958	.12	1934	.05
2005	.80	1981	.37	1957	.11	1933	.05
2004	.77	1980	.34	1956	.11	1932	.06
2003	.75	1979	.30	1955	.11	1931	.06
2002	.73	1978	.27	1954	.11	1930	.07
2001	.72	1977	.25	1953	.11	1929	.07
2000	.70	1976	.23	1952	.11	1928	.07
1999	.68	1975	.22	1951	.11	1927	.07
1998	.67	1974	.20	1950	.10	1926	.07
1997	.66	1973	.18	1949	.10	1925	.07
1996	.64	1972	.17	1948	.10	1924	.07
1995	.62	1971	.17	1947	.09	1923	.07
1994	.60	1970	.16	1946	.08	1922	.07

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2018 Recordors Conference - Questions and Answers:

QUESTIONS AND ANSWERS COUNTY RECORDER'S CONFERENCE

Question 1: Is there a statute that states all documents are required to have a document date? (This is other than a notary date.)

Answer 1: We know of no statute that requires a date on all recorded documents. The Recorder's entry book would have a date of when the document was received on record. It is possible that a date is part of the legal requirement of a particular type of document, but it is not tied to the recording of the document.

Question 2: Is there a statute that states a person's title or position must be printed at the point of signature?

Answer 2: IC 36-2-11-15(b) state: "The recorder may receive for record or filing an instrument that conveys, creates, encumbers, assigns, or otherwise disposes of an interest in or lien on property only if: (1) the name of the person and governmental agency, if any that prepared the instrument is printed, typewritten, stamped. Or signed in a legible manner at the conclusion of the instrument." IC 33-42-9-7 regarding the Performance of notarial act; evidence of authenticity states in subsection (b): "The signature and title of an individual performing a notarial act in this state is prima facie evidence of the fact that: (1) the signature is genuine; and (2) the individual holds the designated title." So if a county auditor performs the notarial act, they would need to include their title. However this statute is in regards to notarial acts and not recording documents.

Question 3: Is it the responsibility of the Recorder (or staff) to reject a document because the wrong party prepared it? I had a man call my office upset that a mechanic's lien was placed against him. He has a huge problem because he doesn't feel like we should accept these liens if they are not valid. We explained that our position is that we only record the documents submitted providing they meet statutory recording requirements, such as it contains the names; money amount of the lien; legal description, etc. We went on to explain that he needed to contact an attorney and he didn't want to go to that expense. He then stated that he would just prepare a release for the lien placed against him and have it recorded! Are we to record it even though we know it isn't correct or should we advise him that it must be signed by the party that placed the lien?

Answer 3: You are not attesting to the legality of the document that is recorded, and a document should not be rejected unless it is not proper for recording. You can't know for certain if a mechanics lien is valid any more than you can know for certain that a sewer or weed lien is valid. Again, if you are a small enough county that something looks suspicious you can follow up – such as notifying a home owner that a quit claim deed was filed on their property, but they would still have to go through legal channels to get it corrected.

Question 4: What information is required for a notary? We have always looked for the following: signature, printed name, county of residence and date of commission expiration.

Answer 4: IC 33-42-9-12 Authentication by certificate

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Effective 7-1-2018.

Sec. 12. (a) A notarial act must be authenticated by a certificate bearing the date of the notarial act and the signature of the notarial officer. A properly completed certificate must conform to the following conditions:

- (1) The certificate must be completed contemporaneously with the performance of the notarial act.
 - (2) The certificate must be signed and dated by the notarial officer. If the notarial officer is a notary public, the certificate must be signed in the manner on file with the secretary of state for the specific notary public.
 - (3) The certificate must identify the jurisdiction in which the notarial act is performed.
 - (4) The certificate must display the title of the notarial officer.
 - (5) If the notarial officer is a notary public, the certificate must display:
 - (A) the expiration date of the notary public's commission; and
 - (B) the county of the notary public's commission.
- (b) A notary public who performs a notarial act shall do the following:
- (1) affix, display, or emboss the notary's official seal; and
 - (2) print or type the notary public's name underneath the notary public's signature on a certificate of acknowledgment, jurat, or other official record unless the name of the notary public:
 - (A) appears in printed form on the record; or
 - (B) appears as part of the notary public's seal; andis legible when the record is photocopied.
- (c) If a notarial act is performed on a public record by a notarial officer other than a notary public, the information described in subsection (a)(2) through (a)(4) must be affixed, displayed, or embossed upon the certificate and accompanied by an official seal.
- (d) A certificate of a notarial act is sufficient if it meets the requirements described in subsections (a) and (b) and:
- (1) is in a form permitted by the laws of this state;
 - (2) is in a form permitted by the laws of the jurisdiction in which the notarial act was performed; or
 - (3) sets forth the actions of the notarial officer.
- (e) By executing a certificate of a notarial act, a notarial officer certifies that the officer has complied with the requirements of this chapter.
- (f) A notarial officer may not affix a signature to or associate a certificate with a record until a notarial act has been performed.
- (g) All notarized records must have a certificate attached or associated with them. The affixing, attaching, or associating of certificates to notarial acts must conform to subsections (a) through (d).

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(h) An official certificate bearing a notary public's seal constitutes presumptive evidence of the facts stated in cases, where, by law, the notary public is authorized to certify facts.

(i) A notarial officer may subsequently correct any information included or omitted from a certificate executed by the notarial officer.

(j) Changes or corrections may never be made to the impression of an official seal.

However, again, this is what is legally required for a notarial act. You are not attesting to the legality of the document, only if it is proper for recording. You can as a courtesy point out the problems that you see.

Question 5: I have been asked by my Auditor's Office to waive the \$25.00 recording fee when the "Auditor" makes a mistake on a Tax Title Deed and they need to re-record. (Mistakes have been happening quite frequently in the Auditor's Office). They say they don't have an account to pay out of for these kinds of mistakes? I use the Recorder's Manual: "If the error is the fault of the recorder's office, no charge should be made for re-recording the instrument. **If however the instrument is copied in the exact form submitted and later an error is discovered in the original instrument and a corrected instrument filed for record, then the usual recording fee must be charged**"?

Answer 5: The statute does not address this situation, nor does it specifically waive recording fees for the county. From the citizen's point of view, the county made the error and they would make no distinction between the recorder's office and the auditor's office. You could consult the county attorney on how to handle the situation. You might also reach out to the auditor's office on training so that the forms are completed correctly.

Question 6: I have a question on the stamp that we put on each document. Do you know where I could find the requirements on what needs to be included within the stamp?

Answer 6: IC 36-2-11-23 covers the seal of the Recorder. The statute does not address the use of a stamp.

Question 7: On the Elected Official Training Fund – Should the other offices (Treasurer, Clerk, Auditor and Surveyor) use the budgeted monies first before they use the Elected Officers Training fund?

Answer 7: The fund was established to provide more flexibility in paying for training needed to comply with the statutory training hours that was not provided in a state called meeting (general fund unappropriated). We would not require that other appropriations be used first before using the Elected Officer Training fund.

Question 8: How does the State spend the money that goes into the Mortgage Fee fund?

Answer 8: Per IC 24-9-9-4, the fee funds the homeowner's protection unit established under IC 4-6-12-9.

Question 9: What would be a good internal control for collecting cash for copies and not receipting the money or copies into the system (computer)?

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Answer 9: We assume you mean a good internal control to prevent collecting cash for copies and not receipting in the collections. Internal controls have to be established for each office based on your office's specific risks and resources (personnel, equipment, software, etc.) Requiring a pre-numbered receipt be issued for each payment collected is a good internal control over receipting. Placing notices at the collection desk notifying individuals that they should receive a receipt for each payment is also a good control. If you have the resources, installing video surveillance is a good control. Establishing procedures that there are always at least two people in the office so that no employee is working unobserved is another possible control. Reviewing the history of payments received for copies and seeing if the trend shows that they have been reduced and there is no reason why they should have been reduced.

Skimming collections (misappropriation of collections before they are recorded) is very hard to detect. No control is fool proof. You need to review the risk in your office and try to find a way to prevent that risk and monitor how your controls are working.

The internal control manual on the SBOA website has some additional suggestions for controls over receipting.

Question 10: **We were told we could not email a document and charge the \$1 fee – because email is not considered a copy of the document.**

Answer 10: You don't provide details for what document you were emailing or who provided that an electronic copy is not a copy, however, SEA 392, which is effective 7/1/18 states: "Except as provided in this section, a public agency may not charge any fee under this chapter for the following: ...To provide an electronic copy of a public record by electronic mail. However, a public agency may charge a fee for a public record transmitted by electronic mail if the fee for the public record is authorized under: ...(C) IC 36-2-7-10 or IC 36-2-7-10.1 concerning records of the county recorder."

QUESTIONS AND ANSWERS COUNTY AUDITOR'S CONFERENCE

Question 1: Can I use my Cumulative Capital Development Fund for expenses other than highways?

Answer 1: Yes, allowable expenses of the Cumulative Capital Development Fund are discussed in IC 36-9-14.5-2. There are 15 separate statutes authorizing a cumulative fund for a particular purpose.

Question 2: Council added a donation line in the budget for the pre-trial diversion fund. Is that proper? May the pre-trial diversion fund be used to make donations to an after-prom or to pay city police officers for crowd control at a 5k?

May the council transfer appropriations to the donation line from other lines?

Answer 2: If the council wants to authorize donations, the ordinance appropriating the funds should list what type of donations are authorized. The auditor would have the authority to then pay that claim.

It is our position that public funds cannot be donated or given to other organizations or individuals unless specifically authorized by law. We would not take exception to the County entering into a written contract or written grant agreement if the contract or grant serves a county purpose.

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IC 33-37-8-6(b) states in part:

Funds derived from a deferral program or a pretrial diversion program may be disbursed only by the adoption of an ordinance appropriating the funds for one (1) or more of the following purposes: . . . (10) Any other purpose that benefits the office of the prosecuting attorney or law enforcement and that is agreed upon by the county fiscal body and the prosecuting attorney.

Question 3: Can the County Prosecutor submit their claims directly to the Commissioners for approval and bypass the County Auditor?

Answer 3: No. Indiana Code IC 36-2-6-2 states:

"A person who has a claim against a county shall file an invoice or a bill with the county auditor. The auditor shall present the invoice or bill to the executive, which shall examine the merits of the claim. The executive may allow any part of the claim that it finds to be valid."

Question 4: Can a County Commissioner do an audit of the Clerk's Office?

Answer 4: Yes, IC 36-2-2-17 states:

"The executive may audit the accounts of officers who deal with money belonging to or appropriated for the benefit of the county."
These are public records.

Question 5: Can the County Commissioners dictate to the County Auditor the internal control policies/procedures for his/her office?

Answer 5: **The Commissioners have to adopt the minimum level of internal control standards and ensure that training is done. Each elected officer and department head need to work on the policies and procedures in their office. When a control policy or procedure would cross between two offices, the Commissioners may need to step in and make county wide policies such as personnel policies, credit cards, and submission of invoices to the auditor, etc.**

The Commissioners have the right to review the policies you have written. It is their responsibility to ensure that proper internal controls have been established by the county.

Per the Uniform Internal Control Standards for Indiana Political Subdivisions:

A system of internal control may be implemented in many different ways. Because political subdivisions vary in purpose, size and complexity, no single method of internal control is universally applicable. However, the five internal control components and seventeen principles should be present and functioning, operating in an integrated manner. Some components may have principles implemented entity-wide, which impact the internal control system for all objectives, while other components may be specific to a given objective.

The terms oversight body and management are used throughout these guidelines. Please refer to the Introduction Section for the definitions appropriate to your political subdivision.

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Definitions for oversight body and management:

For Counties, the legislative body is usually the Board of Commissioners. However, there are a few counties that under statute have established the County Council as the legislative body. For counties, the legislative body might want to consider establishing an oversight committee made up of representatives from the Commissioners, the Council and other office holders or department heads. If a county legislative body chooses to establish an oversight committee, they should also establish the composition of the oversight committee and what responsibilities they are delegating to that committee.

Management includes elected officials and department heads that design and implement controls and control activities for their office or department. As much as possible, those controls should be documented and provided to all employees. Feedback between the legislative body/oversight committee and management should be established at the beginning of the internal control process.

Question 6: **If a taxpayer failed to file their pink slip for the homestead credit way back when, and has now filed, can the Auditor go back three years and refund the credit?**

Answer 6: I went back to DLGF's presentation on Deductions from 2015. If someone failed to file a verification form and the homestead deduction was removed (12 pay 13 or thereafter) and the person subsequently provides proof of their eligibility, the deduction must be reinstated. There is no statutory deadline for the taxpayer, no interest due and no statutory obligation to file a 133 form.

Question 7: **What can be paid from the Jury Pay Fund?**

Answer 7: IC 33-37-11-3 Appropriation of cost of jury fees states:

Sec. 3. (a) Upon receipt of monthly claims submitted on oath to the county fiscal body by a clerk serving the county, including the clerk of a city or town court, the county fiscal body shall appropriate from the jury pay fund to the court served by the clerk an amount to supplement the cost of jury fees.

(b) After all claims received by a county fiscal body during a month have been paid under subsection (a), the county fiscal body may appropriate any unused and unencumbered money remaining in the jury pay fund to maintain and improve the jury system in the county.

See also the following Questions and Answers from the 2016 County Auditors Spring Conference:

Question #45: *Why wouldn't meals qualify to be paid out of the jury pay fund?*

Answer #45: *IC 33-37-10-1 is specific as to what the juror is to be paid using this fund. The juror is to be paid mileage and then an additional payment of \$15 for each day in attendance until impaneled. While impaneled the juror is paid \$40 a day. The fiscal body may adopt an ordinance to pay from the county general fund additional fees, such as specifically for meals.*

Question #46: *We are doing some changes to our jury room – moving the jury bench to the opposite side of the room, moving a monitor. Would this qualify to be paid out of the jury pay fund?*

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Answer #46: *IC 33-37-11-3 provides that the county fiscal body shall appropriate from the jury pay fund to the court served by the clerk an amount to supplement the cost of jury fees. After all claims received by the fiscal body during a month have been paid for fees the fiscal body may appropriate any unused and unencumbered money remaining in the jury pay fund to maintain and improve the jury system in the county. If you can show how that these changes would maintain or improve your jury system we will not take exception.*

Question 8: Do Claims for Tax refund (17T) and Surplus Tax Claims need to be approved by the Commissioners?

Answer 8: With regard to Form 17T refunds, IC 6-1.1-26-2.1 states, in part:

"(a) The county auditor shall approve or deny a claim for refund.

(b) If the county auditor approves the claim for refund, the county auditor shall forward the claim to the county treasurer and county assessor for approval or denial. The county treasurer and county assessor shall each certify their approval or denial and return the claim to the county auditor not later than seventy-five (75) days after the date of the filing of the claim under section 1.1 of this chapter.

(c) If the county auditor, the county assessor, and the county treasurer approve the refund, the county auditor shall issue a warrant to the claimant payable on the general fund for the amount due under this section within forty-five (45) days of the approval of a claim for refund.
.."

With regard to Surplus, The County Auditors Manual Chapter 8 states:

"The portion of a tax or special assessment payment which exceeds the amount actually due shall be receipted into a special fund to be known as the "Surplus Tax Fund." Amounts receipted into this fund shall first be applied to the taxpayer's delinquent taxes in the manner provided in IC 6-1.1-23-5(b); the taxpayer may then file a verified claim for money remaining in the surplus tax fund. The county treasurer or county auditor shall require reasonable proof of payment by the person making the claim. If the claim is approved by the county auditor and the county treasurer, the county auditor shall issue a warrant to the taxpayer for the amount due the taxpayer. [IC 6-1.1-26-6] No allowance by the board of county commissioners is required.

Question 9: Is the Recorder's Sworn Statement on the Recorder's Perpetuation Fund still a requirement for the budget?

Answer 9: IC 36-2-7-10.2 states:

(a) As used in this section, "fund" refers to the county recorder's records perpetuation fund established under section 10(f) of this chapter.

(b) A county recorder may pay all or a portion of the expenses of the county recorder's office for the following calendar year from the fund only if:

(1) the county recorder submits to the county fiscal body a sworn statement that:

(A) the current revenue to the fund is sufficient to fulfill the statutory purpose of the fund;

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(B) the technology of the county recorder's office is presently updated and at a level to sufficiently meet the statutory purposes of the fund and the county recorder's office;

(C) the fund has a sufficient reserve, consistent with the recorder's plan, to capitalize the next technology or other records management upgrade necessary to fulfill the statutory purpose of the fund and the county recorder's office; and

(D) the county recorder specifically requests that all or a specific, identifiable portion of the fund be used to pay the expenses of the county recorder's office for the following calendar year; and

(2) the county fiscal body adopts an ordinance approving the recorder's request under subsection (c).

(c) Upon receiving the county recorder's sworn statement, the county fiscal body may adopt an ordinance approving the county recorder's request. If the ordinance is adopted, the county fiscal body shall, if specifically requested by the recorder for the following calendar year, approve sufficient money from the fund. The county fiscal body may not approve any more money from the fund for any purpose in excess of that requested by the county recorder.

(d) A county recorder's request and the county fiscal body's approval are valid for only the following calendar year. The requirements of this section must be met for each calendar year.

Question 10: A local utility certifies to us hundreds of liens a few times a year. The legislation requires the county auditor to add the lien to the tax duplicate for collection with the May installment of the next tax cycle. Our tax software does not allow the addition of charges for the next cycle until after we settle the second installment collections from the current cycle. It is possible that if certified to us in late April/early May, we may not be able to add charges again for 8 months. Is this merely a shortcoming in the legislation or should we be administering this differently?

Answer 10: IC 36-9-23-33(h) states:

"On receipt of the list under subsection (e) or (f) ...The county auditor shall immediately enter on the tax duplicate for the municipality the delinquent fees, penalties, service charges, recording fees and certification fees, which are due not later than due date of the next cycle's installment of property taxes. The county treasurer shall then include any unpaid charges for the delinquent fee, penalty, service charge, recording fee, and certification fee to the owner or owners of each lot or parcel, at the time the next cycle's property tax installment is billed."

In a manual environment, this would not be an issue. However with your billing software it is important that you establish a way to make certain that you can accept and track the liens and notify the county treasurer to collect on the liens until you can enter the amounts on the duplicate. Please make sure that any subsidiary records used to accept and track the certified amounts and collections are available to searches the need this information.

Question 11: One of our duties as Auditor is to be the clerk to the Commissioners which includes attending their meetings. When the Commissioners hold an executive meeting what is our role?

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Answer 11: IC 36-2-2-11(a) states:

"The county auditor shall attend all meetings of, and record in writing the official proceedings of, the executive."

Question 12: **Do we as auditors have a role in the redevelopment commission (such as clerk)?**

Answer 12: IC 36-7-14-8 states:

"(a)The redevelopment commissioners shall hold a meeting for the purpose of organization not later than thirty (30) days after they are appointed and, after that, each year on a day that is not a Saturday, a Sunday, or a legal holiday and that is their first meeting day of the year. They shall choose one (1) of their members as president, another as vice president, and another as secretary. These officers shall perform the duties usually pertaining to their offices and shall serve from the date of their election until their successors are elected and qualified."

"(b)The fiscal officer of the unit establishing a redevelopment commission is the treasurer of the redevelopment commission. Notwithstanding any other provision of this chapter, but subject to subsection (c), the treasurer has charge over and is responsible for the administration, investment, and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of state laws that apply to other funds and accounts administered by the fiscal officer. The treasurer shall report annually to the redevelopment commission before April 1.

Question 13: **What is the first year a certificate of credit may be issued to a disabled veteran that files for the deduction, but does not own real estate? The year of filing for the deduction or the following year?**

Answer 13: See IC 6-6-5-5.2. The credit would be applied to the excise tax for any year that the veteran did not receive a deduction on their property tax bill. If the veteran does not own real estate, they should get the credit on their excise tax the year they filed.

Question14: **Should Commissioners approve payroll before it is issued?** For example, payroll is paid on Friday, Commissioners approve claim docket on next Monday.

Answer 14: IC 36-2-6-4.5 Claim payments in advance of board allowance states:

Sec. 4.5. (a) A county executive may adopt an ordinance allowing money to be disbursed for lawful county purposes under this section.

(b) Notwithstanding IC 5-11-10, with the prior written approval of the board having jurisdiction over the allowance of claims, the county auditor may make claim payments in advance of board allowance for the following kinds of expenses if the county executive has adopted an ordinance under subsection (a):

- (1) Property or services purchased or leased from the United States government, its agencies, or its political subdivisions.
- (2) License or permit fees.
- (3) Insurance premiums.

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- (4) Utility payments or utility connection charges.
 - (5) General grant programs where advance funding is not prohibited and the contracting party posts sufficient security to cover the amount advanced.
 - (6) Grants of state funds authorized by statute.
 - (7) Maintenance or service agreements.
 - (8) Leases or rental agreements.
 - (9) Bond or coupon payments.
 - (10) Payroll.
 - (11) State or federal taxes.
 - (12) Expenses that must be paid because of emergency circumstances.
 - (13) Expenses described in an ordinance.
- (c) Each payment of expenses under this section must be supported by a fully itemized invoice or bill and certification by the county auditor.
- (d) The county executive or the county board having jurisdiction over the allowance of the claim shall review and allow the claim at its next regular or special meeting following the preapproved payment of the expense.

Question 15: If you print letterhead or envelopes – does this come out of a "Printing" or "office supplies" line item?

Answer 15: Either is allowable.

Question 16: Is there a dollar limit for office "equipment" (400 series)? Is it per policy by County (such as for a fixed asset)?

Answer 16: The County should have a capitalization policy that determines the threshold for which a purchase is capitalized as a capital asset (fixed asset) and this would be regardless of which appropriation is used. In addition, equipment purchased that is under the capitalization threshold that is susceptible to misappropriation such as electronic equipment should be added to an inventory listing of such equipment to provide accountability for the equipment.

Question 17: I know county employees that work election should go through payroll because it is wages. What kind of withholdings should be held out? Just social security and Medicare?

Answer 17: The IRS has published guidelines that specifically address election workers who are also county employees. This guidelines provide information on both withholdings and W-2 reporting. Please see the IRS website at www.irs.gov or contact the IRS directly.

Question 18: Should election checks be paid through payroll or claims if they are not a county employee?

Answer 18: If an election worker earns less than \$600 per year from the county, they do not need a W-2. Again please contact the IRS for specific rules on election workers wages and reporting.

Question 19: Our sheriff has been bringing me "donations" for a K-9 dog. We have been putting the funds in a K-9 donation fund. Do these funds need to be appropriated?

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Answer 19: There are several issues in play. Donations may be restricted to a specific purpose only by the donor. Donations not restricted by the donor should be receipted into the general fund and would need to be appropriated. Any donations restricted for a specific purpose should be presented to the County Commissioners for them to either accept or reject. If the commissioners accept donations restricted to a specific purpose, they should be receipted into a fund created for that purpose.

If donations are given for a specific purpose and they are spent in compliance with that purpose, we will not take exception if they are not appropriated. If they are donated for general expenses, appropriations are required.

Question 20: **Should employees be taxed for employer provided cell phones (a) if used as personal only? (b) if business only?**

Answer 20: We can't speak for the IRS to see if this benefit is taxable. Contact the IRS for guidance.

Question 21: **Must departments use form 99a to document an employee's service record? Should Service Records be kept for part time employees?**

Answer 21: All employees that are on the county payroll should keep employee records. Those records should be available for audit, but they do not have to be maintained in the county auditor's office. The Form 99 (payroll voucher) must be completed correctly and submitted to the auditor's office, including days or hours worked and any leave time taken. The detailed time sheets do not have to be submitted with the Form 99, if they are maintained at the department level and the Form 99 has all of the required information. The form 99A (Employee's Service Record) tracks the days worked and paid time off earned and used. If a part time employee does not earn or use any leave time, they would not need a 99A. They should have documentation of the hours worked for each pay period.

Question 22: **Why are we required to have all offices fill out a form 144 when the same information will be put on the budget form 1?**

Answer 22: Form 144 is a prescribed form that fulfills the requirements of IC 36-2-5-4.

IC 36-2-5-4 Statements and recommendations on positions and compensation; budget requests

Sec. 4. (a) Before July 2 of each year, each officer, board, commission, and agency subject to this chapter shall file with the county auditor a statement that shows in detail the positions for which compensation will be requested in the annual budget for the next year and the amount or rate of compensation proposed for each full-time or part-time position. The statement must be on a form prescribed by the state board of accounts.

(b) The county auditor shall present the statements submitted under subsection (a) to the county executive at its July meeting. The county executive shall review the statements and make its recommendations on them. Before August 20 the county executive shall present the statements and recommendations to the county fiscal body.

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Question 23: Do the Commissioners have to sign the grant application for state and federal grants?

Answer 23: Commissioners sign all contracts and a grant agreement is a contract. The Commissioners must approve all grants.

Question 24: What is the recommended procedure in obtaining the commissioners signature if the grant application is filed electronically?

Answer 24: Whatever the grantor agency accepts as an electronic signature.

Question 25: What does RFP mean?

Answer 25: Request for Proposal

QUESTIONS AND ANSWERS COUNTY CLERK'S CONFERENCE

Question 1: The new Prosecutor had to pay some outstanding lab bills left over from the prior Prosecutor. They did not have enough appropriation, so they used other funds like seizure and different things. Now the Prosecutor wants people who pay drug testing fees to have the auditor receipt these to a separate fund for the Prosecutor's use or to receipt them to the funds that were used to pay the outstanding lab bills.

Answer 1: The fees from drug testing are required to be receipted according to state statute.

Question 2: If a case is filed with an approved fee waiver, the filer does not pay the Sheriff Service Fee. When the clerk processes the case, does the filer get Sheriff Service?

Answer 2: No. If it is the first time that service of process by Sheriff is requested pre-judgment, the Sheriff Service of Process fee must be paid.

Question 3: Two of our county judges requested in the 2018 budget an increase in salary level for their employees. The request was denied by the council. Two of the judges ordered the Auditor to move their employees up a level in the pay scale. A study was completed that compared the salaries of court employees with like sized counties. The result was that we were in line with others. **Since the judges ordered the auditor to pay the court employees more than other employees of the county and it goes against the 2018 salary ordinance, how will this be handled in an audit? It is not fair to other employees. Are the judges abusing their authority?**

Answer 3: As long as the proper procedures are followed, including receiving a judicial mandate and the salaries being reasonable, the judges are within their authority. Court employee salaries could be mandated by the judge through a court order. Of course, it would still be preferable that the wages are included in the salary ordinance. However, in the absence of a court order, the salaries should be paid as included the salary ordinance.

Question 4: Can a person who receives a check from the clerk's office for restitution sign the check back over to us to pay on a restitution she owes?

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Answer 4: This would not be the best practice in this situation. It would be better to have written direction instructing the clerk to apply the restitution on hand to the restitution owed. The other option would be to have the individual receive the check from the clerk and make a separate payment back to the clerk's office for the amounts owed.

Question 5: Our judge wants to know how to get grant funding through the VASIA grant program by the Supreme Court.

Answer 5: In general, the requirements for any grant program would be governed by the granting agency, the grant agreement and other grant related documents. Specific VASIA questions should be directed to Erica Costello. Her email is erica.costello@courts.in.gov and her phone number is 317-234-5562.

Question 6: We have approximately \$3,100 in unidentified trust funds and a cash short due to unidentified posting errors from 2012 of approximately \$550. **May we use the unidentified trust funds to make up for the 2012 posting errors?**

Answer 6: Normally unidentified items are turned over as required by statute. Generally shortages cannot be corrected by using excesses in other funds. You should also review your unit's materiality threshold policy to determine what other action is required, such as contacting the State Board of Accounts per IC 5-11-1-27.

We have responsibility to address internal control issues and report on them to law enforcement and you. However, you should be taking immediate action. You should have a policy in place that details how that overages and shortages are dealt with in your tills. Dollar thresholds where variance is considered minimal and something to be monitored. How that a minimal shortage will be made whole (person required to make up at end of week, month, year, etc.) Also, when you will report to law enforcement.

Question 7: What is the IC that says the waiver of re-instatement fee s/b an MC and not an MI?

Answer 7: Per Court Technology: "The IC code is 9-29-10-2. Not all IC codes define the case type. In the absence of the IC code listing a case type, the Indiana Supreme Court defines the case type. Administrative Rule 1 allows that to be done and a number of factors go into that decision, including Weighted Case Load and Court Assignment Factors." As an additional follow up; IC 9-25-6-15 on Petition for waiver of reinstatement fee, it states in subsection (a) that the petition for waiver of the reinstatement fee is filed in a criminal court of record. Although the statute does not specify a case type, Court Administration has designated MC so it would go to a criminal court.

Question 8: How is it possible that 4 clerks in Indiana can be sued for collecting fees assigned by state statute? Are we supposed to collect the \$10 fee for additional defendants or not?

Answer 8: IC 33-37-5-28 sets out the civil action service fee. This statute does not address service of process by sheriff. It does state that the section does not apply to service made by publication in accordance with Indiana Trial Rule 4.13 or to an action filed through the Indiana electronic filing system adopted by the Indiana Supreme Court. This is an area that could be open to interpretation and the court will render a decision.

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Question 9: Steps for closing out and "handing over the keys" to the next Clerk...we have many Clerks leaving at the end of this year and this would be helpful.

Answer 9:

- a. All records, books and papers belonging to the office and all money held by the clerk must be delivered to the clerk's successor at the expiration of the clerk's term. This requirement is found in IC 33-32-3-8
- b. You need to coordinate with the incoming Clerk to hand over the keys, custody of the cash change fund. Discuss the transition and answer any questions they may have.
- c. Provide administrative functions on the software, such as computer access and log-on ids. Also Email information and all electronic files that are kept for administration of the office.
- d. Provide any office policies and procedures, written internal controls. Contact people for software issues and questions.
- e. Provide information on the bank accounts and where they are located. Provide the same information for investments
- f. Think back on information that you wished you received on your first day or wished you had received on your first day.

Question 10: OK, so who audits the Conflict of Interest records we are to keep, and items like that? And we have noted they can be destroyed 4 years after audit...let's just say...but it is that the regular SBOA audit? Because they have never looked at those....or is this something marked incorrectly here?

Answer 10: Conflict of Interest statements are probably not going to be looked unless there is a question found either during the audit or by a complaint in the data file about the a potential conflict of interest.

The County/Local General Retention Schedule states that Conflict of Interest Statements are to be transferred to the Indiana State Archives for evaluation, sampling or weeding pursuant to archival principles ten years after the year of filing with the political subdivision.

When the records retention schedule says that a record may be destroyed after so many years and after receipt of State Board of Accounts Audit report and the satisfaction of unsettled charges, then even though the records were not looked at during the audit, the audit period has passed, and since here are no unsettled charges related to those records, you can follow the guidelines for destruction of records in that case.

This is for non-judicial records. Judicial records must follow Trial Rule 7.

JUDICIAL CIRCUIT CLASSES

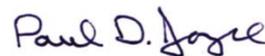
According to Indiana Code 33-39-6-4, the State Board of Accounts is responsible for establishing and certifying to each county the judicial circuit classes. Judicial circuit classes are calculated by using the population and gross assessed values for each county as provided by the Department of Local Government and Finance (DLGF). The classes were established using the gross assessed values certified to the State in March of this year. Judicial classes have been established as noted below.

County No.	County Name	Judicial Circuit Class	County No.	County Name	Judicial Circuit Class
1	Adams	7	47	Lawrence	6
2	Allen	2	48	Madison	3
3	Bartholomew	3	49	Marion	1
4	Benton	9	50	Marshall	5
5	Blackford	9	51	Martin	9
6	Boone	3	52	Miami	8
7	Brown	9	53	Monroe	3
8	Carroll	9	54	Montgomery	6
9	Cass	7	55	Morgan	4
10	Clark	3	56	Newton	9
11	Clay	8	57	Noble	5
12	Clinton	8	58	Ohio - Dearborn*	5
13	Crawford	9	59	Orange	9
14	Daviess	8	60	Owen	9
15	Dearborn - Ohio *	5	61	Parke	9
16	Decatur	8	62	Perry	9
17	Dekalb	6	63	Pike	9
18	Delaware	3	64	Porter	2
19	Dubois	6	65	Posey	8
20	Elkhart	2	66	Pulaski	9
21	Fayette	9	67	Putnam	7
22	Floyd	4	68	Randolph	8
23	Fountain	9	69	Ripley	8
24	Franklin	9	70	Rush	9
25	Fulton	9	71	St. Joseph	2
26	Gibson	7	72	Scott	9
27	Grant	4	73	Shelby	6
28	Greene	8	74	Spencer	8
29	Hamilton	2	75	Starke	9
30	Hancock	4	76	Steuben	6
31	Harrison	7	77	Sullivan	9
32	Hendricks	2	78	Switzerland	9
33	Henry	6	79	Tippecanoe	2
34	Howard	4	80	Tipton	9
35	Huntington	7	81	Union	9
36	Jackson	6	82	Vanderburgh	2
37	Jasper	6	83	Vermillion	9
38	Jay	9	84	Vigo	3
39	Jefferson	8	85	Wabash	8
40	Jennings	8	86	Warren	9
41	Johnson	3	87	Warrick	4
42	Knox	6	88	Washington	8
43	Kosciusko	3	89	Wayne	4
44	Lagrange	6	90	Wells	8
45	Lake	2	91	White	8
46	LaPorte	3	92	Whitley	7

* - Dearborn and Ohio share a judicial circuit, so they were combined for the class determination

I, Paul D. Joyce, CPA, State Examiner of the State Board of Accounts, do hereby certify that the judicial circuit classes set forth above were established by the State Board of Accounts pursuant to Indiana Code 33-39-6-4.

Dates this 19th day of June, 2018



Paul D. Joyce, CPA
State Examiner