

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

SPECIAL INVESTIGATION REPORT

OF

COUNTY ASSESSOR

SWITZERLAND COUNTY, INDIANA

January 1, 2012 to December 31, 2014



FILED
03/24/2015

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Special Investigation Results and Comments:	
Excess Compensation - Assessor Certification.....	4
Excess Compensation - Deputy Assessor Certification	4
Exit Conference.....	5
Summary of Charges	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Assessor	Joan Armstrong	01-01-11 to 12-31-18
President of the Board of County Commissioners	Mark Lohide Steve Lyons	01-01-12 to 12-31-13 01-01-14 to 12-31-15
President of the County Council	Michael L. Jones Glenn Scott	01-01-12 to 12-31-14 01-01-15 to 12-31-15



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF SWITZERLAND COUNTY

We have conducted a special investigation of the records related to compensation paid to the County Assessor and the Deputy County Assessor for the period from January 1, 2012 to December 31, 2014. Our investigation was limited to the review of records associated with the compensation paid. The results of our investigation are described in the Special Investigation Results and Comments and Summary of Charges as listed in the Table of Contents.

As authorized under Indiana Code 5-11-1, we performed procedures to determine compliance with applicable Indiana laws and uniform compliance guidelines established by the Indiana State Board of Accounts. The Special Investigation Results and Comments contained herein describe the identified reportable instances of noncompliance found as a result of these procedures. Our tests were not designed to identify all instances of noncompliance; therefore, noncompliance may exist that is unidentified.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

January 20, 2015

COUNTY ASSESSOR
SWITZERLAND COUNTY
SPECIAL INVESTIGATION RESULTS AND COMMENTS

EXCESS COMPENSATION - ASSESSOR CERTIFICATION

Joan Armstrong, County Assessor, was paid additional annual compensation during the years 2012, 2013, and 2014 for attaining a level three "Indiana Assessor-Appraiser" certification. The amounts claimed by Joan Armstrong, County Assessor, for meeting the certification requirements was \$1,500 in excess the amount allowed by Indiana Code 36-2-5-3(b) as shown in the following schedule:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Totals</u>
Authorized by Indiana Code 36-2-5-3	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
Paid	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>4,500</u>
Excess Compensation	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ (1,500)</u>

Indiana Code 36-2-5-3(b) states in part: ". . . the county fiscal body shall provide for a county assessor . . . who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually one thousand dollars (\$1,000), which is in addition to and not part of the annual compensation of the assessor . . ."

Upon our request, Joan Armstrong, County Assessor, refunded \$1,500 to Switzerland County on January 15, 2015. (See Summary of Charges, page 6)

EXCESS COMPENSATION - DEPUTY ASSESSOR CERTIFICATION

Stacey Mathews, Deputy County Assessor, was paid additional annual compensation during the years 2012, 2013, and 2014 for attaining a level three "Indiana Assessor-Appraiser" certification. The amounts claimed by Stacey Mathews, Deputy County Assessor, for meeting the certification requirements was \$1,500 in excess the amount allowed by Indiana Code 36-2-5-3(b) as shown in the following schedule:

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Totals</u>
Authorized by Indiana Code 36-2-5-3	\$ 500	\$ 500	\$ 500	\$ 1,500
Paid	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>3,000</u>
Excess Compensation	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ (500)</u>	<u>\$ (1,500)</u>

Indiana Code 36-2-5-3(b) states in part:

". . . the county fiscal body shall provide for a county . . . deputy assessor who has attained a level two or level three certification under IC 6-1.1-35.5 to receive annually five hundred dollars (\$500), which is in addition to and not part of the annual compensation of the county . . . deputy assessor."

Upon our request, Stacey Mathews, Deputy County Assessor, refunded \$1,500 to Switzerland County on January 15, 2015. (See Summary of Charges, page 6)

COUNTY ASSESSOR
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on January 20, 2015, with Joan Armstrong, County Assessor, and Stacey Mathews, Deputy County Assessor.

The contents of this report were discussed on January 20, 2015, with Steve Lyons, President of the Board of County Commissioners; Rachel A. Schuler, Vice President of the County Council; and Gayle Rayles, County Auditor.

COUNTY ASSESSOR
SWITZERLAND COUNTY
SUMMARY OF CHARGES

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Joan Armstrong, County Assessor:			
Excess Compensation - Assessor Certification, page 4	\$ 1,500	\$	\$
Refunded by Joan Armstrong,			
Receipt No. 22420, January 15, 2015	<u> </u>	<u>1,500</u>	<u> </u> -
Totals, Joan Armstrong, County Assessor	<u>1,500</u>	<u>1,500</u>	<u> </u> -
Stacey Mathews, Deputy County Assessor:			
Excess Compensation - Deputy Assessor Certification, page 4	1,500		
Refunded by Stacey Mathews,			
Receipt No. 22421, January 15, 2015	<u> </u>	<u>1,500</u>	<u> </u> -
Totals, Stacey Mathews, Deputy County Assessor	<u>1,500</u>	<u>1,500</u>	<u> </u> -
Totals	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ </u> -