

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY COMMISSIONERS

VIGO COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/08/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	James W. Bramble	01-01-05 to 12-31-08
President of the County Council	Robert Hellmann	01-01-05 to 12-31-06
President of the Board of County Commissioners	Paul Mason Judith A. Anderson	01-01-05 to 12-31-05 01-01-06 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the County Commissioners for the period from January 1, 2005 to December 31, 2005, 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 Vigo County for the year 2005.

STATE BOARD OF ACCOUNTS

June 7, 2006

COUNTY COMMISSIONERS
VIGO COUNTY
AUDIT RESULTS AND COMMENTS

EMPLOYEE AND MANAGEMENT HANDBOOK NONCOMPLIANCE

The Employee and Management Handbook for Vigo County specifically excludes groups from the provisions of the handbook, unless those provisions are specifically adopted by any supervisory entity of the excluded group. There is no evidence that all of the excluded groups have specifically adopted the personnel policies and provisions of the handbook or have adopted their own. Therefore, some County departments are lacking a formal, written policy on employee vacation, sick, personal, and compensatory leave time.

The legal firm of Ice Miller Donadio & Ryan was contracted in 2005 to provide a new personnel handbook, but a new handbook had not yet been implemented as of May 2006.

Each governmental unit should adopt a written policy regarding the accrual and use of leave time and compensatory time and the payment of overtime. Negotiated labor contracts approved by the governing board would be considered as written policy. The policy should conform to the requirements of all state and federal regulatory agencies. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

LATE FEES AND FINANCE CHARGES

In many cases, invoices from credit card companies and utilities are being consistently paid after the due date. These companies then assess a late fee and/or finance charge.

Late fees and finance charges of \$2,000 were identified as being paid in 2005 during a review of claims from 23 County departments.

The Auditor should remind the departments that claims must be submitted to the Auditor's office in a timely manner to avoid incurring these fees.

COUNTY COMMISSIONERS
VIGO COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

Unnecessary charges were found on claims submitted by the following departments:

Department	Number of Invoices	Total Amount
Commissioners	16	\$ 948
Juvenile Detention	15	602
Alcohol and Drug	17	111
Prosecutor	3	85
Highway	2	73
Group Homes	7	70
Community Corrections	8	39
Air Pollution	6	26
Sheriff	1	23
Public Defender	2	17
Township Assessors	5	6
Totals	<u>69</u>	<u>\$ 2,000</u>

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 Counties, Chapter 1)

COUNTY COMMISSIONERS
VIGO COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 7, 2006, with Judith A. Anderson, President of the Board of County Commissioners; Bill Bryan, County Commissioner; and Paul Mason, County Commissioner. The officials concurred with our audit findings.