

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

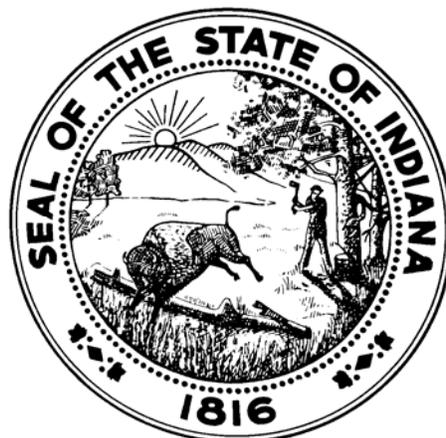
AUDIT REPORT

OF

COUNTY COUNCIL

DELAWARE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
09/14/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Joseph M. Russell	01-01-05 to 12-31-06
President of the Board of County Commissioners	Larry Crouch Thomas Bennington	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 DELAWARE COUNTY, INDIANA

We have audited the records of the County Council 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Delaware County for the year 2005.

STATE BOARD OF ACCOUNTS

August 10, 2006

COUNTY COUNCIL
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

DISBURSEMENTS FOR LEGAL SERVICES

The County's Attorney and Public Defenders were paid as employees of the County. The salaries were included in the County's salary ordinance. These attorneys were included as members of the Public Employees Retirement Fund (PERF). There were no employment contracts with the Public Defenders and the prescribed form 99A, Employee Service Record, or other approved time record was not maintained for the County Attorney or the Public Defenders. The responsible officials of the County should review these positions to determine whether or not they qualify for PERF. The responsible officials of the County should also contact the IRS for further guidance on applicable withholding and reporting rules and regulations for the County Attorney and Public Defenders.

Indiana Code 33-40-8-1 authorizes the Judge of any court having criminal jurisdiction to contract with any attorney or group of attorneys admitted to practice law in Indiana to provide legal counsel for all or some of the poor persons coming before the court charged with the commission of a crime and not having sufficient means to employ an attorney to defend themselves. If the County Officials have decided to employ a County Attorney and Public Defenders in lieu of contracting, Indiana Code 5-11-9-2 would require the use of forms prescribed by the State Board of Accounts for all accounts or vouchers for personal services of officers and employees. We have prescribed general form 99A, Employee Service Record for compliance with this law.

COUNTY COUNCIL
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 10, 2006, with Joseph M. Russell, President of the County Council; Thomas Bennington, President of the Board of County Commissioners; Jane Lasater, Auditor; and Donna Patterson, Head Bookkeeper, Auditor's Office. The officials concurred with our audit finding.