

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

SULLIVAN COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

11/17/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Ray McCammon	01-01-05 to 12-31-05
	Chris Atkinson	01-01-06 to 12-31-06
President of the County Council	Sonner Faught	01-01-05 to 12-31-06



STATE OF INDIANA
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TO: THE OFFICIALS OF SULLIVAN COUNTY

We have audited the records of the Board of 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 Audit Report of Sullivan County for the period of January 1, 2005 to December 31, 2005.

STATE BOARD OF ACCOUNTS

October 16, 2006

BOARD OF COUNTY COMMISSIONERS
SULLIVAN COUNTY
AUDIT RESULTS AND COMMENTS

CAPITAL ASSETS

As noted in prior reports, the most current being B25468, information presented for audit did not indicate an inventory or record of capital assets using Form 146 (1981) General Fixed Asset Account Group.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the applicable General Fixed Asset Account Group Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 7)

TRAVEL POLICY

As noted in prior Report B25468, a travel policy was not presented for audit.

Each governmental unit should adopt a written travel policy in conformity with applicable statutes. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

AMBULANCE DEPARTMENT-RUN COMPENSATION

A review of supporting documentation for ambulance run compensation disclosed some instances of discrepancies as follows:

- (1) Employees were sometimes compensated for runs made during normal working hours.
- (2) Employees were sometimes compensated for runs at a higher rate than the run actually made.
- (3) Employees were sometimes not compensated for all runs made due to the number of runs being entered incorrectly from the run log to the tally sheets.
- (4) Employees were sometimes compensated for the wrong classification.

The Director has implemented internal controls to limit the risk of such discrepancies.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
SULLIVAN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 16, 2006, with Chris Atkinson, President of the Board of County Commissioners; and Jean Harris, Auditor. The officials concurred with our findings.