

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

AUDIT REPORT
OF
COUNTY AUDITOR
SHELBY COUNTY, INDIANA
January 1, 2006 to December 31, 2006



FILED
09/11/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Margaret Brunk Amy L. Glackman	01-01-03 to 12-31-06 01-01-07 to 12-31-10
President of the County Council	Sean Eberhart Terry Smith	01-01-06 to 11-21-06 11-22-06 to 12-31-07
President of the Board of County Commissioners	Doug Warnecke Tony Newton	01-01-06 to 12-31-06 01-01-07 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF SHELBY COUNTY, INDIANA

We have audited the records of the County Auditor for the period from January 1, 2006 to December 31, 2006, 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 Shelby County for the year 2006.

STATE BOARD OF ACCOUNTS

June 11, 2007

COUNTY AUDITOR
SHELBY COUNTY
AUDIT RESULTS AND COMMENTS

DEPOSITS

In numerous instances, receipts were deposited later than the next business day.

Indiana Code 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance . . ."

APPROVED SALARY ORDINANCE

In 2006, several employees were paid at rates that did not agree with the County Council approved salary ordinance.

Indiana Code 36-2-5-13 requires the county council to approve any change, up or down, in salaries (as set out in the salary ordinance) set per Indiana Code 36-2-5-3. The process to change a salary would require application to the county council by the affected officer, department, commission or agency and a majority vote of the council.

COUNTY AUDITOR
SHELBY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2007, with Amy L. Glackman, Auditor; Terry Smith, President of the County Council; and Tony Newton, President of the Board of County Commissioners. The officials concurred with our audit findings.