

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

VIGO COUNTY, INDIANA

January 1, 2006 to December 31, 2006



**FILED**  
10/23/07



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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 Darrick Scott	01-01-06 to 05-25-07 05-26-07 to 12-31-07
President of the Board of County Commissioners	Judith A. Anderson Paul Mason	01-01-06 to 12-31-06 01-01-07 to 12-31-07



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TO: THE OFFICIALS OF VIGO COUNTY

We have audited the records of the Board of County Commissioners 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Vigo County for the year 2006.

STATE BOARD OF ACCOUNTS

September 6, 2007

BOARD OF COUNTY COMMISSIONERS  
VIGO COUNTY  
AUDIT RESULT AND COMMENT

EMPLOYEE AND MANAGEMENT HANDBOOK NONCOMPLIANCE

As stated in prior Report 27845, 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 LLP was contracted in 2005 to provide a new personnel handbook, but a new handbook had not yet been implemented as of August 2007.

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)

BOARD OF COUNTY COMMISSIONERS  
VIGO COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 6, 2007, David Decker, County Commissioner; and James W. Bramble, Auditor.