

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

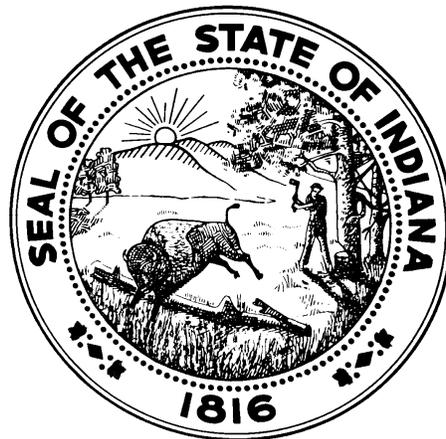
AUDIT REPORT

OF

COUNTY AUDITOR

WAYNE COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

07/21/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Karen L. Stevens	01-01-07 to 12-31-10
President of the County Council	Myron Moyer	01-01-07 to 12-31-08
President of the Board of County Commissioners	Mary C. Heyob	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

We have audited the records of the County Auditor for the period from January 1, 2007 to December 31, 2007, 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 Wayne County for the year 2007.

STATE BOARD OF ACCOUNTS

June 11, 2008

COUNTY AUDITOR
WAYNE COUNTY
AUDIT RESULTS AND COMMENTS

CERTIFICATES OF ERROR

The County did not supply evidence that changes in assessments were approved by two of the following: the County Auditor, the Township Assessor, or the County Assessor.

After the lists of assessments (assessors' books) are filed with the county auditor, changes in the assessments, except for omitted or undervalued property previously discussed, may be made only upon appeal to the county property tax assessment board or by filing Form No. 133, Petition for Correction of Error, which form must be approved by two of the following three officials: township assessor, county assessor, and county auditor. If less than two sign, the county auditor shall refer the matter to the county property tax assessment board of appeals for determination. There is no authority for changes to be made upon the sole request of a township assessor or other official. This matter is further discussed in Section F under "Certificates of Error." (Accounting and Uniform Compliance Guideline for County Auditors, Chapter 9)

ERRORS ON CLAIMS

The following deficiencies were noted on claims during the audit period:

- (1) All claims could not be located.
- (2) All claims were not adequately itemized.
- (3) All claims did not have board approval.
- (4) All claims had not been certified by the fiscal officer.

Indiana Code 5-11-10-1.6(c) states: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (1) there is a fully itemized invoice or bill for the claim; (2) the invoice or bill is approved by the officer or person receiving the goods and services; (3) the invoice or bill is filed with the governmental entity's fiscal officer; (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

COUNTY AUDITOR
WAYNE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

APPROPRIATIONS

The records presented for audit indicated the following expenditures in excess of budgeted appropriations:

<u>Fund</u>	<u>Year</u>	<u>Excess Amount Expended</u>
Cumulative Bridge	2007	\$ 32,684
Convention and Tourism	2007	30,817
Highway Safety/Big City/County	2007	16,790
Accident Report	2007	2,548
Pediatric Obesity Grant	2007	2,084
Sheriff Aviation Donation	2007	14,000
New Prosecutor 4-D Incentive	2007	21,176
Police Pension	2007	12,776
Sheriff Donation	2007	772
EDIT Unincorporated	2007	91,378

Indiana Code 6-1.1-18-4 states in part: ". . . the proper officers of a political subdivision shall appropriate funds in such a manner that the expenditures for a year do not exceed its budget for that year as finally determined under this article."

PAYROLL

Our testing of the payroll system revealed that payroll time sheets were not always prepared and signed by department heads.

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 County Auditors, Chapter 14)

COUNTY AUDITOR
WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 11, 2008, with Mary C. Heyob, President of the Board of County Commissioners; Karen L. Stevens, Auditor; and Myron Moyer, President of the County Council.