

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

AUDIT REPORT
OF
COUNTY ASSESSOR
FLOYD COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
09/26/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Compensation and Benefits – Compensation Time	4
Exit Conference.....	5
Summary	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Assessor	Brenda K. Egge	01-01-07 to 12-31-10
President of the County Council	Larry McAllister	01-01-07 to 12-31-08
President of the Board of County Commissioners	Stephen A. Bush	01-01-07 to 12-31-08



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 FLOYD COUNTY

We have audited the records of the County Assessor 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Floyd County for the year 2007.

STATE BOARD OF ACCOUNTS

August 20, 2008

COUNTY ASSESSOR
FLOYD COUNTY
AUDIT RESULT AND COMMENT

COMPENSATION AND BENEFITS – COMPENSATION TIME

The County has installed and adopted the Factor Evaluation System (FES) for the job classifications of all County jobs. It is regularly monitored and revised to reflect changes in job duties as they occur. All County positions, except those of elected officials, have been given job descriptions and systematically grouped into job classes based on their fundamental similarities. Each job is designated as either "non-exempt or exempt" from federal and state wage and hour laws. Non-exempt employees are entitled to overtime pay under the specific provisions of federal and state laws. Exempt employees are excluded from specific provisions of federal and state wage and hour laws, and are not entitled to overtime compensation or compensatory time off. County job descriptions on file in the County Auditor's office were adopted into the County's Personnel Policy Handbook by reference.

The description of the First Deputy position in the County Assessor's office is noted as being "exempt". However, the First Deputy was allowed to accrue compensatory time and subsequently used that accrued time to be paid for time off in the years 2006, 2007, and up through July 31, 2008. The First Deputy was asked to repay the County General Fund for the following hours of compensatory time used: 50 hours used in 2006 at \$13.23 per hour; 64 hours used in 2007 at \$13.87 per hour; and 20 hours in 2008 at \$13.87 per hour, for a total of \$1,826.58. (See Summary, page 6)

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY ASSESSOR
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2008, with Brenda K. Egge, Assessor. The official concurred with our audit finding.

The contents of this report were discussed on August 20, 2008, with Teresa A. Plaiss, Auditor; Stephen A. Bush, President of the Board of County Commissioners; and Ted Heavrin, County Council member.

COUNTY ASSESSOR
FLOYD COUNTY
SUMMARY

	Charges	Credits	Balance Due
Linda Shirley, Deputy Assessor:			
Compensation and Benefits - Compensatory Time, page 4	\$ 1,826.58	\$	\$
Paid by Linda Shirley, Deputy County Assessor,			
Receipt 13365, Deposited on August 6, 2008		1,826.58	-
Totals	\$ 1,826.58	\$ 1,826.58	\$ -