

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

AUDIT REPORT
OF
BOARD OF COUNTY COMMISSIONERS
UNION COUNTY, INDIANA
January 1, 2007 to December 31, 2007



FILED
12/12/2008

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Examination Results and Comments:	
Records of Hours Worked	4
Official Receipt Forms	4
Errors on Claims	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Alan Alcorn	01-01-07 to 12-31-08
President of the Board of County Commissioners	Allen Paddock	01-01-07 to 12-31-08



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have examined the records of the Board of County Commissioners 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 Examination Results and Comments. The financial transactions of this office are reflected in the Annual Report of Union County for the year 2007.

STATE BOARD OF ACCOUNTS

October 30, 2008

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY
EXAMINATION RESULTS AND COMMENTS

RECORDS OF HOURS WORKED

An employee was paid salaries for a full-time position and a part-time position from two departments of the General Fund in the years 2007 and 2008. The record of hours worked for the part-time position was not adequately documented during 2007. No documentation of hours worked was presented for examination for the part-time position in 2008.

Indiana Code 5-11-9-4(b) states in part: ". . . records be maintained showing which hours were worked each day by officers and employees . . . employed . . . in more than one (1) position by the same public agency . . ."

OFFICIAL RECEIPT FORMS

Receipt forms used by the Transfer Station were not always properly completed. Many receipt forms contained payee names that were missing, incomplete, or illegible.

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)

ERRORS ON CLAIMS

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

- (1) Not all claims were adequately itemized.
- (2) Not all claims were supported by a fully itemized "original" invoice or bill.

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."

BOARD OF COUNTY COMMISSIONERS
UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2008, with Allen Paddock, President of the Board of County Commissioners; Pat Hensley, Auditor; and Gene Sanford, Auditor Elect. The officials concurred with our audit findings.