

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

AUDIT REPORT

OF

COUNTY AUDITOR

OWEN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

07/28/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Angie Lawson	01-01-05 to 12-31-12
President of the County Council	Michael L. Wood	01-01-08 to 12-31-09
President of the Board of County Commissioners	Wiley Truesdel George Jennings	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF OWEN COUNTY

We have audited the records of the County Auditor for the period from January 1, 2008 to December 31, 2008, 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 Owen County for the year 2008.

STATE BOARD OF ACCOUNTS

April 23, 2009

COUNTY AUDITOR
OWEN COUNTY
AUDIT RESULTS AND COMMENTS

ADVANCE PAYMENTS

Dates of County Highway Department transactions with Rogers Group indicate payment was made prior to the receipt of goods. The County Highway Department received a statement for stone with no supporting invoices on December 30, 2008, for stone that was held at the Rogers Group quarry. Payment was made on January 2, 2009.

Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute. Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

IC 11-10-1.6(c) states in part: "The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless: (2) the invoice or bill is approved by the officer or person receiving the goods or services."

UNCLAIMED SURPLUS

The Surplus Tax Fund had excess payments unclaimed at the end of 2008 that were not transferred to the General Fund.

IC 6-1.1-26-6(c) states: "If an excess payment is not claimed within the three (3) year period after November 10 of the year in which the payment was made and the county treasurer has given the written notice required under subsection (d), the county auditor shall transfer the excess from the surplus tax fund into the general fund of the county."

OVERPAYMENT OF PERSONAL AND COMPENSATORY (COMP) TIME

Larry Abrams', former County Highway Superintendent, employment was ended with the County on September 2, 2008. Included on his pay checks dated September 12, 2008 and September 26, 2008 were reimbursements for accrued personal and compensation time as follows:

<u>Pay Check Date</u>	<u>Check Number</u>	<u>Personal Time</u>	<u>Compensation Time</u>	<u>Totals</u>
September 12, 2008	104530	\$ 1,780.00	\$ -	\$ 1,780.00
September 26, 2008	104779	553.20	41.49	594.69
Totals		<u>\$ 2,333.20</u>	<u>\$ 41.49</u>	<u>\$ 2,374.69</u>

According to the County's personnel policy section 307 Personal/Sick Leave Benefit states: "unused personal/sick leave benefits will not be paid to employees while they are employed or upon termination of employment." Personnel policy section 506 Comp Time states: "Comp time may be accrued and accumulated up to 35 hours of regular time and must be used within the calendar."

Larry Abrams, former County Highway Superintendent, was requested to reimburse the overpayment of personal and comp time totaling \$2,374.69 to the Owen County General Fund. (See Summary in Supplemental Report on Owen County Highway January 1, 2008 to December 31, 2008)

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
OWEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 23, 2009, with Angie Lawson, Auditor. The official concurred with our audit findings.

The contents of this report were discussed on April 23, 2009, with Michael L. Wood, President of County Council; George Jennings, President of the Board of County Commissioners; and Wiley Truesdel, County Commissioner.