

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

AUDIT REPORT

OF

COUNTY AUDITOR

MADISON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/13/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright	01-01-05 to 12-31-12
President of the County Council	John Bostic Bill Savage	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Richwine Paul Wilson	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 MADISON 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 Madison County for the year 2008.

STATE BOARD OF ACCOUNTS

October 20, 2009

COUNTY AUDITOR
MADISON COUNTY
AUDIT RESULTS AND COMMENTS

EMPLOYEE'S SERVICE RECORD (General Form 99A)

There are a number of County employees for whom Employees Service Record (General Form 99A) or an approved alternate are not maintained. Generally, these employees are either department heads who work in the Madison County Government Center building or other employees who work in separate offices outside of the Madison County Government Center building. These employees are not elected officials.

This form must be kept by each office or department for each employee in order to properly prepare "Payroll Schedule and Voucher, General Form No. 99." It records the hours or days worked, sick leave, vacation and days lost. It may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 4)

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 of Indiana, Chapter 14)

EMERGENCY TELEPHONE SYSTEM LANDLINE AND WIRELESS FEES

The County is accounting for the emergency telephone system (landline) and wireless emergency telephone system in the same fund. The landline and wireless activity should be accounted for separately per Indiana Code.

IC 36-8-16-13 and 36-8-16.5-43 provide that landline and wireless fees received for emergency 911 services be maintained in separate funds.

IC 36-8-16-13 states:

"A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the _____ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund."

IC 36-8-16.5-43 states:

"The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the _____ (insert name of county) wireless emergency telephone system fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this section."

COUNTY AUDITOR
MADISON COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

APPROPRIATIONS

The Reassessment Fund had expenditures in excess of the appropriation amount approved by the Indiana Department of Local Government Finance. The unit approved budget was set at \$981,054 but the Indiana Department of Local Government Finance reduced the original appropriation to \$401,591. The County had expenditures in excess of the new appropriation limit in the amount of \$92,654.77.

IC 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."

LATE CHARGES

We noted where the County paid late charges to AT&T Capital Services on three separate occasions totaling \$194.25. Additionally, we observed late fees paid to Gordon Food Service in the amount of \$175.08.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 20, 2009, with Kathy Stoops-Wright, Auditor; and Paul Wilson, President of the Board of County Commissioners.