

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

AUDIT REPORT

OF

COUNTY AUDITOR

HARRISON COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED
11/19/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Wolfe	01-01-07 to 12-31-10
President of the County Council	Carl L. Mathes Chris Timberlake	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	James Goldman	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON 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 Harrison County for the year 2008.

STATE BOARD OF ACCOUNTS

November 4, 2009

COUNTY AUDITOR
HARRISON COUNTY
AUDIT RESULTS AND COMMENTS

INTERNAL CONTROLS OVER PAYROLL WITHHOLDINGS

The detail of payroll withholdings reconciles to the payroll withholding control balance as of December 31, 2008. However, the individual withholding funds are not being reconciled. At December 31, 2008, the account balances of the Due To Local Withholding and the Due to Health Insurances Withholding accounts did not have sufficient balances to make the required remittances due in January 2009. After the remittances were made in January 2009, the Due to Local Withholding account and Due to Health Insurances Withholding account had insufficient balances of \$14,569.45 and \$11,780.04, respectively.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

DEPOSITS

In numerous instances, receipts were deposited later than the next business day. A review of four months during 2008 and 2009 revealed that deposits were made from two to seven times a month.

IC 5-13-6-1(c) states in part: ". . . all local officers . . . who collect public funds of their respective political subdivisions shall deposit funds not later than the business day following the receipt of funds on business days of the depository in the depository or depositories selected by the . . . local boards of finance. . . ."

COUNTY AUDITOR
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on November 4, 2009, with Patricia A. Wolfe, Auditor; James Goldman, President of the Board of County Commissioners; and Chris Timberlake, President of the County Council.