

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

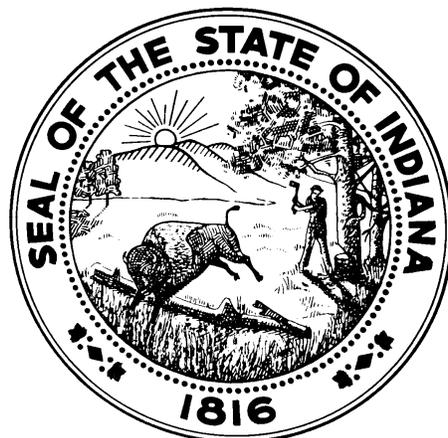
AUDIT REPORT

OF

COUNTY AUDITOR

FRANKLIN COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/30/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Susan Jones	01-01-08 to 12-31-10
President of the County Council	Donald (Butch) Williams Hollie Maxie	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	Thomas Wilson Eric Roberts	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 FRANKLIN COUNTY, INDIANA

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 Franklin County for the year 2008.

STATE BOARD OF ACCOUNTS

September 28, 2009

COUNTY AUDITOR
FRANKLIN COUNTY
AUDIT RESULTS AND COMMENTS

UNDOCUMENTED EXPENSES

The E-911 Director was reimbursed for undocumented travel expenses in 2008.

All claims, invoices, receipts, accounts payable vouchers, including those presented to the governing body for approval in accordance with IC 5-11-10, should contain adequate detailed documentation. All claims, invoices, receipts, and accounts payable vouchers regarding reimbursement for meals and expenses for individuals must have specific detailed information of the names of all individuals for which amounts are claimed, including the nature, name, and purpose of the business meeting, to enable the governing body to authorize payment. Payments which do not have proper itemization showing the business nature of the claim, may be the personal obligation of the responsible official, employee or other person for whom the claim is made. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

LATE PAYMENT FEES

The E-911 Director processed claims in a manner that resulted in the assessment of late payment penalties for department telephone bills.

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 Counties, Chapter 1)

COUNTY AUDITOR
FRANKLIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 28, 2009, with Susan Jones, Auditor; Eric Roberts, President of the Board of County Commissioners; Hollie Maxie, President of the County Council; Tom Wilson, County Commissioner; Donald VonderMeulen, County Commissioner; Carroll Lanning, County Council. The officials concurred with our audit findings.