

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

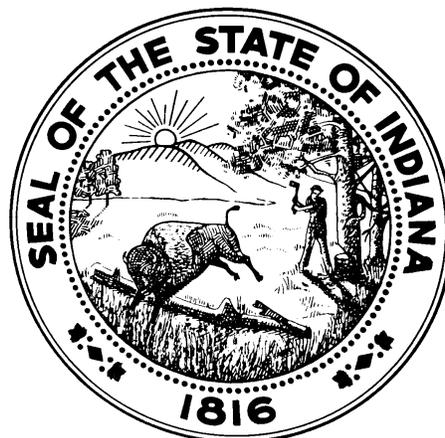
AUDIT REPORT

OF

COUNTY COUNCIL

RUSH COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/30/2009

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: Compensation of Elected Officials.....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Deborah C. Adams	01-01-05 to 12-31-12
President of the Board of County Commissioners	Thomas H. Barnes	01-01-08 to 12-31-09
President of the County Council	Norman L. Winkler	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF RUSH COUNTY

We have audited the records of the County Council 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Rush County for the year 2008.

STATE BOARD OF ACCOUNTS

October 14, 2009

COUNTY COUNCIL
RUSH COUNTY
AUDIT RESULT AND COMMENT

COMPENSATION OF ELECTED OFFICIALS

County elected officials were granted pay raises in amounts of 3% to 4% for the year 2008 along with other County employees in an amended Salary Ordinance #2007-4 which was dated and signed by the County Council on August 27, 2008. The amendment to the salary ordinance was approved subsequent to approval of the county budget by the Department of Local Government Finance and resulted in a change of compensation for elected officials in 2008 after the year had begun. County elected officials plan to repay the improper salary increase through payroll withholdings in 2010.

IC 36-2-5-13 states in part: ". . . the compensation of an elected county officer may not be changed in the year for which it is fixed . . ."

COUNTY COUNCIL
RUSH COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 14, 2009, with Deborah C. Adams, Auditor; and Norman L. Winkler, President of the County Council. The officials concurred with our audit findings.