

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

AUDIT REPORT

OF

COUNTY COUNCIL

DELAWARE COUNTY, INDIANA

January 1, 2008 to December 31, 2008



**FILED**

12/04/2009



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	Bradley Bookout Christopher Matchett	01-01-08 to 12-31-08 01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke Todd Donati	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 DELAWARE COUNTY, INDIANA

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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

COUNTY COUNCIL  
DELAWARE COUNTY  
AUDIT RESULT AND COMMENT

PAYROLL

Testing of the payroll procedures revealed the following deficiencies:

1. The Salary Ordinance did not list the salaries of any Community Corrections employees.
2. An "Employee Service Record" (General Form 99A) was not maintained for some employees.
3. Several of the "Employee Service Records" submitted for audit did not contain all of the required information. (For example - the normal work schedule, the number of hours worked, and the leave balances were often not included.)
4. Time sheets were not prepared for all employees.
5. Public Defenders paid by the County were treated as "employees" as far as withholding and contributions of payroll taxes. However, these attorneys did not maintain time sheets or the "Employee Service Records." If the County intends for the attorneys to be paid as employees, they should prepare time sheets and the "Employee Service Records." If the County does not intend for the attorneys to be paid as employees, they should be paid on a contractual basis. The County should contact the Internal Revenue Service for further guidance.

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)

COUNTY COUNCIL  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Christopher Matchett, President of the County Council; Judy Rust, County Auditor; and Pattie Lackey, Secretary of the County Commissioners. The officials concurred with our audit finding.