

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

AUDIT REPORT
OF
STORM WATER UTILITY
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>
Storm Water Coordinator	Shareen Wagley	01-01-08 to 12-31-09
President of the County Council	Bradley Bookout	01-01-08 to 12-31-08
	Christopher Matchett	01-01-09 to 12-31-09
President of the Board of County Commissioners	John Brooke	01-01-08 to 12-31-08
	Todd Donati	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 Storm Water Utility 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 Delaware County for the year 2008.

STATE BOARD OF ACCOUNTS

October 22, 2009

STORM WATER UTILITY
DELAWARE COUNTY
AUDIT RESULTS AND COMMENTS

PRESCRIBED FORMS

The Storm Water Utility is not using prescribed receipts, warrants, or claims.

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 Counties of Indiana, Chapter 1)

DEFICIENCY IN INTERNAL CONTROLS – SEGREGATION OF DUTIES

Control activities should be selected and developed at various levels to reduce risks of error and/or fraud of the financial statements. The Storm Water Department has not separated incompatible activities related to all areas of the financial statements. The failure to establish these controls could enable material misstatements to be undetected.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

STORM WATER UTILITY
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 22, 2009, with Shareen Wagley, Storm Water Coordinator; and Larry Bledsoe, Storm Water Board member. The officials concurred with our audit findings.