

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

AUDIT REPORT

OF

COUNTY AUDITOR

MADISON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**  
09/03/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kathy Stoops-Wright	01-01-09 to 12-31-12
President of the County Council	Bill Savage	01-01-09 to 12-31-10
President of the Board of County Commissioners	Paul Wilson	01-01-09 to 12-31-10



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MADISON COUNTY

We have audited the records of the County Auditor for the period from January 1, 2009 to December 31, 2009, 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 Madison County for the year 2009.

STATE BOARD OF ACCOUNTS

August 5, 2010

COUNTY AUDITOR  
MADISON COUNTY  
AUDIT RESULT AND COMMENT

EMPLOYEE'S SERVICE RECORD (General Form No. 99A)

As stated in prior Report B35104. There are a number of salaried county employees for whom Employee's Service Record (General Form 99A) or an alternate form are not maintained. Generally, these employees are department heads working in the Madison County Government Center building or other employees who work in separate offices outside of the Madison County Government Center building that are not elected officials.

This form must be kept by each office or department for each employee in order to properly prepare "Payroll Schedule and Voucher, General Form No. 99." It records the hours or days worked, sick leave, vacation and days lost. It may also be used to comply with the requirements of IC 5-11-9-4 regarding recording hours worked each day by an employee. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 4)

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 AUDITOR  
MADISON COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 5, 2010, with Kathy Stoops-Wright, Auditor; Paul Wilson, President of the Board of County Commissioners; and Bill Savage, President of the County Council. The officials concurred with our audit finding.