

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

AUDIT REPORT
OF
COUNTY AUDITOR
HARRISON COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
10/06/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Patricia A. Wolfe	01-01-07 to 12-31-10
President of the County Council	Chris Timberlake	01-01-09 to 12-31-10
President of the Board of County Commissioners	James Goldman	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HARRISON 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 Harrison County for the year 2009.

STATE BOARD OF ACCOUNTS

August 31, 2010

COUNTY AUDITOR
HARRISON COUNTY
AUDIT RESULT AND COMMENT

PERSONNEL POLICIES AND PROCEDURES

Due to inclement weather caused by the ice storm in January of 2009, the County Commissioners deemed the weather conditions too hazardous for travel and closed the Courthouse on Wednesday, January 28, 2009, and Thursday, January 29, 2009. Upon closing the Courthouse for those two days, they also approved that all County employees would be compensated for both days without the use of any type of leave time. As weather conditions improved, it was decided that the Courthouse would be open for business on Friday, January 30, 2009, and that any County employee that was not able to make it to work that day would be required to use some type of leave time in order to be paid for that day.

The Circuit Court Judge, thinking the Courthouse would be closed the rest of the week, made the decision that conditions were still too hazardous for travel and that court and any appointments for Friday, January 30, 2009, would be cancelled and all eight employees associated with circuit court were entitled to take off with pay for that day also. The Circuit Court does not have its own separately approved personnel policies, nor was this change in policy Court Ordered or Mandated by the Circuit Court Judge, therefore, all court employees are required to comply with all policies and procedures established and approved by the Board of County Commissioners.

The payroll for the pay period containing the date of January 30, 2009, for the eight court employees was approved by and submitted based on the policy set by the Circuit Court Judge, and all eight employees were paid for that day without the use of any type of leave time. Although the County Auditor did not agree with the payroll as submitted, it was paid based on a letter from the Circuit Court Judge that his employees fall under his authority and not that of the Board of County Commissioners.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
HARRISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 31, 2010, with Patricia A. Wolfe, Auditor; James Goldman, President of the Board of County Commissioners; and Chris Timberlake, President of the County Council. The officials concurred with our audit finding.