

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

AUDIT REPORT
OF
COUNTY AUDITOR
FLOYD COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
07/22/2011

TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Teresa A. Plaiss Darin Coddington	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the Board of County Commissioners	Mark Seabrook	01-01-10 to 12-31-11
President of the County Council	Ted Heavrin	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF FLOYD COUNTY

We have audited the records of the County Auditor for the period from January 1, 2010 to December 31, 2010, 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 Floyd County for the year 2010.

STATE BOARD OF ACCOUNTS

July 13, 2011

COUNTY AUDITOR
FLOYD COUNTY
AUDIT RESULT AND COMMENT

ORDINANCES AND RESOLUTIONS

The County Council adopted an ordinance fixing the compensation for all of the County officers and employees for the year of 2010. The ordinance states in part: "Annualized pay rates will be divided by 27 pay periods for budget year 2010." This was due to the County paying payroll bi-weekly and there were 27 pay dates during the year of 2010.

During the review of payroll, it was noted that several employees were not being paid according to the salary ordinance adopted by the County Council. It was determined the annualized pay for the employees of the Sheriff's Department had been divided by 26 pays instead of 27. This resulted in an overpayment of 2 week's pay for 92 employees of the Sheriff's Department.

The total overpayments amounted to \$115,870 and ranged from \$1,031 to \$2,030 per employee.

On June 14, 2011, the County Council amended the 2010 Salary Ordinance, retroactively to January 1, 2010, to the base amounts those employees were paid in 2010. This amendment was only for the 92 affected employees of the Sheriff's Department.

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

COUNTY AUDITOR
FLOYD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 13, 2011, with Darin Coddington, Auditor. The official concurred with our audit finding.

The contents of this report were also discussed on July 13, 2011, with Ted Heavrin, President of the County Council, and Mark Seabrook, President of the Board of County Commissioners.