

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

UNION COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

07/29/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Gene Sanford	01-01-09 to 12-31-14
President of the County Council	Alan Alcorn	01-01-10 to 12-31-11
President of the Board of County Commissioners	Gary Davis Paul Wiwi	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have audited the records of the County Commissioners 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Union County for the year 2010.

STATE BOARD OF ACCOUNTS

July 18, 2011

COUNTY COMMISSIONERS
UNION COUNTY
AUDIT RESULT(S) AND COMMENT(S)

COMPENSATION AND BENEFITS

As stated in prior Report B38508, the operator of the County's landfill is receiving cash for all the salvageable metals and recyclables brought to the landfill by the residents of the County. The employee received and sorted the salvageable items on County time during 2010 and to date. However, the cash received for these items was not receipted to the County. The amounts received in 2010 were not included in the employee's payroll records or on the salary ordinance or resolution, nor were they included on the employee's W-2. County officials do not know how much cash was received by this employee.

In July 2011, the County Commissioners contracted with a recycling company to place recycling bins at the landfill. The operator is separating the salvageable metals and recyclables. Proceeds from the recycled materials will be remitted to the County by the recycling company.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 18)

COUNTY COMMISSIONERS
UNION COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 18, 2011, with Paul Wiwi, President of the Board of County Commissioners; Alan Alcorn, President of the County Council; and Gene Sanford, Auditor. The officials concurred with our audit finding.