

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

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



FILED
08/05/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jennifer Weston	01-01-07 to 12-31-14
President of the County Council	Andrew S. Gutwein	01-01-10 to 12-31-11
President of the Board of County Commissioners	John Knochel David S. Byers	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF TIPPECANOE 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Tippecanoe County for the year 2010.

STATE BOARD OF ACCOUNTS

June 16, 2011

COUNTY AUDITOR
TIPPECANOE COUNTY
AUDIT RESULTS AND COMMENTS

ERRORS ON CLAIMS

The following deficiencies were noted on claims for federal expenditures during the audit period:

Some federal expenditure claims were not adequately itemized.

Some federal expenditures claims or invoices had a signature to support receipt of goods or services but not by someone who would have a direct knowledge of the receipt.

Indiana Code 5-11-10-1.6(c) states:

"The fiscal officer of a governmental entity may not draw a warrant or check for payment of a claim unless:

- (1) there is a fully itemized invoice or bill for the claim;
- (2) the invoice or bill is approved by the officer or person receiving the goods and services;
- (3) the invoice or bill is filed with the governmental entity's fiscal officer;
- (4) the fiscal officer audits and certifies before payment that the invoice or bill is true and correct; and
- (5) payment of the claim is allowed by the governmental entity's legislative body or the board or official having jurisdiction over allowance of payment of the claim."

PRESCRIBED FORMS - DETERMINATION OF HOURS WORKED AND LEAVE TIME EARNED/USED

Errors were made in the calculation of time worked and leave time earned and used. As a result, two employees and one former employee were underpaid. Also, incorrect leave time earned/used was posted to six employees' service records. The service records of the Sheriff's Deputies do not include compensatory time and sick leave. Timesheets of the Sheriff's Deputies for each pay period are not presented to the Payroll Bookkeeper for review.

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
TIPPECANOE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

PRESCRIBED FORMS - PAYROLL TIMESHEETS

Numerous errors were noted in the preparation and verification of timesheets by the employees and their supervisors. Four specific errors were noted: (a) timesheets were dated by the employee or supervisor or both prior to the completion of work for the pay period (11 from our sample of 60 employees); (b) timesheets were not dated by the employee or supervisor or both (12 of 60); (c) timesheets were not signed by the employee or supervisor or both (2 of 60); and (d) timesheets were not totaled (7 of 60).

One or more of these errors were noted in the following departments: Maintenance (1 of 1 employee sampled), Area Plan (1 of 1), Villa (1 of 1), Cary Home (3 of 3), Parks (1 of 2), Sheriff (10 of 13), Community Corrections (3 of 5), and Highway (1 of 1).

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TIMELY RECORDKEEPING - PAYROLL SERVICE RECORDS

We noted that entries to the service records for leave time earned and used for four of the five Tippecanoe County Sheriff's Department Jail Corrections Officers tested were posted in pay periods different than the pay period when the leave time was earned or used.

All documents and entries to records should be done in a timely manner to ensure that accurate financial information is available to allow the governmental unit to make informed management decisions and to help ensure compliance with IC 5-15-1-1 et seq., commonly referred to as the Public Records Law. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY AUDITOR
TIPPECANOE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 16, 2011, with Jennifer Weston, Auditor; David S. Byers, President of the Board of County Commissioners; and Andrew S. Gutwein, President of County Council.