

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

AUDIT REPORT

OF

COUNTY AUDITOR

DAVISS COUNTY, INDIANA

January 1, 2011 to December 31, 2011



**FILED**  
07/23/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Gail Doades	01-01-11 to 12-31-14
President of the County Council	Kenneth Solliday Michael Sprinkle	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	Anthony D. Wichman	01-01-11 to 12-31-12



**STATE OF INDIANA**  
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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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DAVIESS COUNTY

We have audited the records of the County Auditor for the period from January 1, 2011 to December 31, 2011, 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 Daviess County for the year 2011.

STATE BOARD OF ACCOUNTS

June 4, 2012

COUNTY AUDITOR  
DAVISS COUNTY  
AUDIT RESULT AND COMMENT

**PAYROLL**

Our testing of payroll revealed the following deficiencies:

1. During the testing of payroll, it was noted that all salaried employees are being paid "to date" and that both the direct deposits and payroll checks are available to employees by the morning of the last scheduled working day. In some instances, payment was made on the afternoon prior to the last working day. This procedure results in advance payments of services.

Indiana Code 5-7-3-1(a) states: "Public officers may not draw or receive their salaries in advance."

Indiana Code 36-2-8-4 states: "A county officer or a deputy or employee of a county officer is entitled to payment for services only after he has rendered those services."

2. The payroll schedule and vouchers are to be completed and remitted to the payroll clerk by the 5<sup>th</sup> day of the 14-day pay period being reported. The department heads are certifying that the information on the payroll schedule and vouchers is correct and justly due to each employee prior to the end of the reporting period. For the pay period tested, one payroll schedule and voucher was signed by the department head prior to the start of the payroll period being reported.

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)

3. Hours worked, paid holidays and leave taken by salaried employees as reported on the Employee's Service Record (Form 99A) does not agree to the information reported on the payroll schedule and voucher for the same period. Salaried employees have been instructed to report all paid holidays and leave taken for a current period on the subsequent period's payroll schedule and voucher.

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)

Employee's Service Record (Form 99A) - This record is required to be kept by each office or department to support the preparation of payrolls. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 6)

COUNTY AUDITOR  
DAVISS COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 4, 2012, with Gail Doades, Auditor; Michael Sprinkle, President of the County Council; and Anthony D. Wichman, President of the Board of County Commissioners.