

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

AUDIT REPORT
OF
COUNTY AUDITOR
WAYNE COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
08/20/2012

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| Auditor | Karen Stevens | 01-01-11 to 12-31-14 |
| President of the County Council | Gerald Saunders | 01-01-11 to 12-31-12 |
| President of the Board of County Commissioners | Doug Williamson | 01-01-11 to 12-31-12 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF WAYNE COUNTY, INDIANA

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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Wayne County for the year 2011.

STATE BOARD OF ACCOUNTS

July 11, 2012

COUNTY AUDITOR
WAYNE COUNTY
AUDIT RESULTS AND COMMENTS

PAYROLL

Our testing of the payroll system revealed the following deficiencies:

1. Employee Service Record (General Form 99A) was not maintained for all employees tested.
2. For those employees who had service records, not all contained necessary information.
3. Ten of the twenty-five payroll timesheets were not signed by department heads.

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, Chapter 14)

CAPITAL ASSETS

Information presented for audit did not indicate an inventory for capital assets. The capital assets listed in the Gateway system for 2011 indicated a decrease in capital assets of \$398,452,637.

Every governmental unit should have a complete inventory of all capital assets owned which reflect their acquisition value. Such inventory should be recorded on the Capital Assets Ledger Form. A complete inventory should be taken at least every two years for good internal control and for verifying account balances carried in the accounting records. (Accounting and Uniform Compliance Guidelines Manual for County Auditors, Chapter 14)

COUNTY AUDITOR
WAYNE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 11, 2012, with Karen Stevens, Auditor; Doug Williamson, President of the Board of County Commissioners; and Gerald Saunders, President of the County Council. The officials concurred with our audit findings.