

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

AUDIT REPORT

OF

BOARD OF COUNTY COMMISSIONERS

DELAWARE COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/06/2012

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---------------------------------------------------|-----------------|----------------------|
| President of the County Council | James King | 01-01-11 to 12-31-12 |
| President of the Board of County Commissioners | Todd Donati | 01-01-11 to 12-31-12 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the Board of County Commissioners 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 Delaware County for the year 2011.

STATE BOARD OF ACCOUNTS

August 8, 2012

BOARD OF COUNTY COMMISSIONERS
DELAWARE COUNTY
AUDIT RESULT AND COMMENT

CONTRACTS

The County entered into a three year agreement with Computer Management and Consultants, Inc., stating "Gross Annual Charge for the first year of the initial term of this Agreement is \$154,428.00 for the county data processing services, \$248,000.00 for the IJS Facility Management and Application Software Maintenance support. . . . "a maximum six percent (6%) increase may be requested by the Facilities Manager on a yearly adjustment to the Agreement, subject to approval by the appropriate governmental authority. The amount actually paid to Computer Management and Consultants was \$165,000 for data processing service and \$260,000 for the IJS Facility Management and Application Software Maintenance support. These increases were not approved by the County Commissioners.

The County paid \$80,500 to WJP Construction for roof repairs at the Justice Center. The company was also allowed to keep all scrap metal including the fencing for the recreation area on the roof. No contract was approved by the County Commissioners for this work.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for County, Chapter 1)

BOARD OF COUNTY COMMISSIONERS
DELAWARE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 14, 2012, with Todd Donati, President of the Board of County Commissioners, and James King, President of the County Council. The Official Response has been made a part of this report and may be found on page 6.



**DELAWARE
COUNTY
COMMISSIONERS**

Donald H. Dunnuck
District #1

Todd R. Donati
District #2

Larry W. Bledsoe, Jr.
District #3

Patricia Lackey
Executive Assistant

August 22, 2012

Bill Vinson
State Board Of Accounts

Bill,

Ref: Audit Result & Comment of August 14, 2012 Exist conference

It was our understanding that an agreement that goes through the MunDel Board is signed by the MunDel Board as they are acting on behalf of the Justice Center building fund held by the MunDel Board. If this is not correct, please let me know. However, I can state that it is not the intent of the Commissioners to not follow contract agreement guidelines stipulated by the SBOA.

The County Commissioners' were aware of the agreement made between the MunDel Board and WJP Construction for the Justice Center roof replacement.

If we need to note, for the record, that we approve this Roofing contract agreement in an open Commissioners' meeting, we will do so.

Sincerely,
Todd R. Donati
President
Delaware County Board of Commissioners

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