

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

AUDIT REPORT  
OF  
COUNTY SHERIFF  
TIPPECANOE COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
09/19/2012



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Tracy A. Brown	01-01-07 to 12-31-14
President of the County Council	Andrew S. Gutwein Roland K. Winger	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	David S. Byers Thomas P. Murtaugh	01-01-11 to 12-31-11 01-01-12 to 12-31-12



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF TIPPECANOE COUNTY

We have audited the records of the County Sheriff 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 Tippecanoe County for the year 2011.

STATE BOARD OF ACCOUNTS

June 25, 2012

COUNTY SHERIFF  
TIPPECANOE COUNTY  
AUDIT RESULT AND COMMENT

***RECORDING OF COMPENSATORY AND LEAVE TIME***

The HTE payroll accounting system is considered the official County record and is used by the County in lieu of prescribed form 99A Employee's Service Record and form 99B Employee's Earnings Record. The County accounts for payroll transactions and tracks compensatory time and leave time benefits within the HTE accounting system. Ten Sheriff's Department employees were included in the payroll test. Eight of the employees had compensatory time and/or leave time recorded on their timesheets. Of those eight, compensatory time and/or leave time benefits used were not accounted for properly within the HTE system for six of the employees.

Each governmental unit should adopt written policy regarding the accrual and use of leave time and compensatory time and the payment of overtime. The policy should conform to the requirements of all state and federal regulatory agencies. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY SHERIFF  
TIPPECANOE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 25, 2012, with Thomas P. Murtaugh, President of the Board of County Commissioners; Roland K. Winger, President of the County Council; and Tracy A. Brown, Sheriff. The officials indicated that they would be responding to the report but no officials response was received.