

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

EXAMINATION REPORT
OF
COUNTY COUNCIL
MARTIN COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
10/10/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	C. Richard Summers	01-01-11 to 12-31-12
President of the Board of County Commissioners	Paul R. George	01-01-11 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MARTIN COUNTY

We have examined the records of the County Council 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Martin County for the year 2011.

STATE BOARD OF ACCOUNTS

August 21, 2012

COUNTY COUNCIL
MARTIN COUNTY
EXAMINATION RESULT AND COMMENT

COMPENSATION AND BENEFITS

Martin County did not prepare a salary ordinance for 2011.

Indiana Code 36-2-5-11(c) states:

"At its annual meeting under IC 36-2-3-7(b)(2), the county fiscal body shall consider the statements and recommendations submitted by the county executive under section 4(b) of this chapter and shall then adopt an ordinance, separate from those adopted under subsection (b), fixing:

- (1) the compensation of all officers, deputies and other employees subject to this chapter;
and
- (2) the number of deputies and other employees for each office, department, commission, or agency, except part-time and hourly rated employees, whose employment shall be limited only by the amount of funds appropriated to pay their compensation."

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. Compensation should be made in a manner that will facilitate compliance with state and federal reporting requirements. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

COUNTY COUNCIL
MARTIN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 21, 2012, with Nancy J. Steiner, Auditor; Paul R. George, President of the Board of County Commissioners; C. Richard Summers, President of the County Council; and January Roush, Chief Deputy Auditor. The officials concurred with our examination finding.